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Current Topics.

The Dictaphone and Telegraphone in Evidence.

IN *Buxton* v. *Cumming*, before Mr. Justice SWIFT on 8th March, the issue arose, but was not authoritatively decided, whether records from the above instruments could be put in evidence. A witness for the plaintiff testified that, after a conversation with the defendant, he at once recorded what had taken place into a dictaphone "to which he could refer to refresh his memory." The word dictaphone is not to be found in any standard dictionary nor, apparently, in the statutes. Its function, however, as described by the witness, appears to be that of the gramophone, which is a "contrivance by which a work may be mechanically performed or delivered." Such contrivances are dealt with by the Copyright Act, 1911, see ss. 1 (2) (*d*) and 19. Parliament woke up to the fact that "pirating" by gramophone records might become immensely profitable to the detriment of composers (see *Monckton* v. *Gramophone Co. Ltd.*, 1912, 106 L.T. 84), and the gramophone has been further judicially considered in *Monckton* v. *Pathé Frères*, 1914, 1 K.B. 395, and *Chappel* v. *Columbia Gramophone Co.*, 1914, 2 Ch. 745. It might be taken therefore with some confidence that the gramophone and its functions were "notorious facts" of which a court would take cognisance, and that a judge could thus assume that a conversation might be mechanically reproduced either at second-hand by the dictaphone, or as it actually took place, by the new invention, the telegraphone. On such an assumption the record might be used like the transcription of a shorthand note taken after the conversation by a secretary, or, while it took place, by some person present, whether openly or concealed. Presumably the record of a dictaphone, when once sworn to as such, would be receivable or not just like a diary or any other written record of facts to which a witness could directly testify. A telegraphone record of an actual conversation, however, might be a vastly different matter. If a judge was satisfied that it was authentic it would not only be receivable but irrefutable evidence of the words and phrases used, for the "telegraphone record" stored up in a human brain is not only liable to rapid decay, but is also apt to be very badly tampered with *en route* from its place of storage to the vocal cords! Whether the mechanical contrivance could or should be placed in a court as an alternative to the record of a shorthand writer is a question which in some not far distant day may be a practical one. And query, as to the authenticity of a particular voice? Would a cloud of experts, on the model of those who swear to handwriting, arise, or would the court trust to its own ears?

Retrospective Effect of Motor Licence.

AN INGENIOUS defence was set up at the Marlborough-street Police Court, in a case where a motorist was summoned for driving without a licence. Immediately the police officer had taken particulars, the motorist hurried off and procured a licence, which bore date the same day as that alleged in the summons for the offence. It was argued that a day could not be divided, and that, as the defendant was able to produce a licence current on the date of the alleged offence, in contemplation of law he could not be said to have driven without a licence upon that day. The defence was, needless to say, more ingenious than sound. It is true that the day of the date of an instrument of lease is included in the term, though the tenant cannot begin his occupation at the beginning of that day, and that the day of a person's birth counts as a whole day, and he comes of age at midnight on the day next before the anniversary of his birthday. But when conflicting claims depend upon which of two events occurred first, the hour becomes material. One child of twins may be older, for some purposes, than another born on the same day. It would, of course, be very convenient if a criminal offence could be wiped out by a subsequent act of the offender, but it cannot be done in the present state of the law, and we doubt whether the law on this point will ever be altered either by legislation or judicial decision.

The Rights of an Unborn Child.

A RECENT claim in Shoreditch County Court under the Workmen's Compensation Act, by a widow for compensation to her child, born in December last, in respect of the death of her husband in May, was made and admitted. In this of course there was no novelty, for it has even been held that a claim under the Act on behalf of a posthumous illegitimate child will lie, on evidence being given that the deceased acknowledged its paternity and intended to marry the mother: see *Lloyd* v. *Powell Duffryn Steam Coal Co., Ltd.*, 1914 A.C. 733. A posthumous child was also held to be entitled to damages under Lord CAMPBELL'S ACT: see *The George & Richard*, 1871, 3 A. & E. 466, but the claim cannot be made until the child is born alive, and an illegitimate child was held excluded from the benefit of the latter Act in *Dickinson* v. *The N.E. Railway Co.*, 1863, 2 H. & C. 735. In *Mabel Walker* v. *Great Northern Co. of Ireland*, 1891, 28 L.R. Ir. 69, a claim was made on behalf of an unfortunate child, which had come into the world crippled for life owing to an accident to a train in which her mother was travelling shortly before her birth, the accident being caused by the negligence of the defendants' servants. On demurrer, however, judgment was entered for the defendants,

principally on the ground that the company, unaware of the child's existence, had made no contract to carry it safely. In the words of O'BRIEN, J., "In law, in reason, in the common language of mankind, in the dispensations of nature, and in the bond of physical union, and the instinct of duty and solicitude, on which the continuance of the world depends, a woman is the common carrier of her unborn child and not a railway company." The case was nevertheless a hard one, and the judges were careful to leave open that of a child *en ventre sa mere* injured by the negligence of someone knowing of its existence. In *Thellusson* v. *Woodford*, 1798, 4 Ves. 227, at pp. 320, 321, Mr. Justice BUTLER, in reply to an allegation of counsel that such a child was a nonentity, said, "Let us see what this nonentity can do. He may be vouched in a recovery, though it be for the purpose of making him answer over in value. He may be an executor. He may take under the Statute of Distributions. He may take by devise. He may be entitled under a charge for raising portions. He may have an injunction. He may have a guardian." This statement of the law would require some revision to bring it up to date, but the principle remains that it regards the claims of an unborn child benignantly, and will construe an ambiguous document in its favour if possible: see *Villars* v. *Gilbey*, 1907 A.C. 139 at p. 145. A posthumous child might even conceivably be born a sovereign. This has not happened in English history, but King ALFONSO of Spain is a modern instance elsewhere.

A Priest Unfrocked.

THE BISHOP OF ST. ALBANS at a Consistory Court recently read a decree depriving a vicar of his diocese of his preferment, and deposing and degrading him from the offices of priest and deacon. The latter punishment is and was of course the greatest the church could inflict on one in Holy Orders as such, though the minor and major excommunications were possible further ones common to degraded priests and laymen. Our own generation has a horror of public punishment, but our ancestors, more robust or less civilised, according to the point of view, appear to have set great store by it. Accordingly, when Tyburn and public pillories, stocks and ducking-stools were part of our institutions, and men were drummed out of the Army (and older people may even remember the description of the ordeal of DREYFUS in France) a priest was publicly and ceremoniously degraded. According to one description, "He was brought in, having on his sacred robes, and having in his hands a book, vessel, or other instrument or ornament appertaining to his order, as if he were about to officiate in his function. Then the bishop publicly took away from him, one by one, the said instruments and vestments belonging to his office, saying to this effect, 'This and this we take from thee, and do deprive thee of the honour of priesthood'; and finally, in taking away the last sacerdotal vestment, saying thus, 'By the authority of God Almighty, the Father, the Son, and the Holy Ghost, and of us, we do take from thee the clerical habit, and do depose, degrade, despoil and deprive thee of all order, benefit and privilege of the clergy.' And this was done as roughly as possible, so as to give rise to the expression 'to pull a man's gown about his ears.'" Compared with this, the recent ceremony at St. Albans, at which the offender was not even present, was a very mild affair, though equally efficacious as a matter of law. The unfrocked priest will lose his spiritual privileges and certain temporal ones, such as exemption from jury service, etc. On the other hand, he will be eligible for Parliament if a constituency thinks fit to elect him, and may resort to taverns, even beyond his own honest necessities.

Bidding for the Wrong Lot.

Robinson, Fisher & Harding v. *Behar*, 1927, 1 K.B. 513, raised a point of some interest in auction law. At an auction of goods, one of the conditions provided that upon failure to comply with the conditions the deposit should be forfeited, and "all lots uncleared within the time aforesaid shall be resold by public auction or private sale, and the deficiency (if any) attending such resale shall be made good by the defaulter at this sale." The defendant, by his own carelessness, bid for lot 63, intending to bid for lot 62, and lot 63 was knocked down to him for £56. The mistake not being a mutual one, and the vendor not being to blame, the defendant was bound by his contract. On discovering his error the defendant required the plaintiffs (the auctioneers) to put up the lot for sale again, under the terms of the above condition. This was refused, and the plaintiffs sued the defendant for the £56 and recovered judgment. The word "shall" in such a condition as that set out above is not obligatory on the vendor, but merely permissive. The action seems to have been open to the further objection (not dealt with in the judgment) that such a condition is not intended to have any application to the case of a disputed sale.

Landed Estates as Limited Companies.

THE DECISION in the case of *M'Connel's Trustees* v. *Inland Revenue Commissioners*, 1927, S.L.T. 14, draws attention again to the much-discussed question whether or not it is a paying proposition for landed proprietors to convert their estates into limited companies. The generally accepted view is that the flotation effects a saving in payment of super-tax, and a more problematical saving in death duties. But do those savings justify the expense of the formation of a company, and the transfer to it of the estate? In the case referred to, the contention of the Revenue officials that they are entitled, in fixing the value of the shares in such a company, to take into consideration the capital value of the assets of the company, was upheld, and the view was expressed that purchasers of shares would have given a price related to the capital value of the undertaking on realisation. In the matter of death duties any savings therefore can consist only in securing acceptance of a valuation of the shares, which does not amount to the last penny of the value of the estate belonging to the company. There are, however, other considerations adverse to any idea of saving on death duties. First, the benefit of payment of both estate duty and succession duty by instalments is lost, and duty must be paid on the value of the shares with interest from the date of death. Secondly, the taxpayer will lose any benefit which might have accrued under the provisions of s. 15 of the Finance Act, 1914, known as the quick succession allowance, under which an allowance, graded from 50 per cent. to 10 per cent. of the duty is given, where "land" or "a business" or any interest therein passes more than once within five years—the shares not being land, and probably not an "interest in land," in the sense of the provisions of the section, and "a business carried on by a company" being excluded in express terms from such provisions. The loss of this benefit is, of course, a mere risk, but the third point seems to involve, where the property passing is between £12,500 and £1,000,000, a certainty of loss, viz., the loss of the benefit conceded by s. 23 of the Finance Act, 1925, to the "agricultural value" of property in that it is assessed only at the rates levied by the Finance Act, 1919, and escapes the increase, varying from 1 per cent. to 6 per cent., imposed by the Act of 1925. This concession can have no operation where the subject of valuation and taxation is shares, and the loss of a rebate of 5 or 6 per cent. on capital value is a serious matter. It would also seem that any timber owned by a landed estate company would require to be taken into account in valuing the assets of the company for the fixation of the value of the shares, and the benefits accorded to timber as such, viz., exclusion from aggregation and postponement of payment of duty till actual felling or sale has taken place, would be lost. It would seem, therefore, that the conversion of estates into companies is, as regards death duties, a double-edged weapon.

Some Problems of Expulsion.

(*Continued from p.* 185.)

III.

In previous articles expulsions from the legal and medical professions and from trade unions have been considered (pp. 134, 185). Before dealing with the cases of voluntary non-trading associations and public bodies, the methods of expulsion from the Army and Navy and the Church may be shortly noticed. The Navy, Army, Air Force and Civil Service are alike subject to the rules governing employment under the Crown, and both officers and men are therefore subject to be dismissed from that employment at pleasure in accordance with the doctrine enunciated in *Dunn* v. *R.*, 1896, 1 Q.B. 116, and other similar cases. In practice, of course, expulsion from a fighting service follows a Court Martial, which, in serious matters, is an open court, with proper safeguards to ensure that the accused has a fair trial. Perhaps in theory there ought to be an appeal to the Privy Council from a Court Martial's sentence, but there appears to be no general demand for it, and a traditional mistrust of lawyers still lingers in these somewhat conservative bodies, which prefer the decisions of their own officers. Very rarely, of course, an officer is dismissed from the Army without a Court Martial, as in the case of a certain deceased General, who in effect was found by a civil tribunal to have been guilty of cheating at cards.

From the special tribunals of the Church (the Ecclesiastical Courts) there is, on the other hand, such an appeal as above available for an unfrocked priest or deprived incumbent. The recent case which will probably be best remembered is *Wakeford* v. *Bishop of Lincoln*, 1921, 1 A.C. 813, one mainly on the facts against a charge of immorality made under the Clergy Discipline Act, 1892. But an appeal also lies under the Public Worship Regulation Act, 1874, and, with the possibilities of appeal from the Diocesan to the Provincial Courts, clergymen are very well safeguarded.

The expulsion of ministers and pastors of dissenting bodies from their offices may be mentioned, but they have no legal status as such, and the courts have merely to construe their contracts of service. The ordinary rules will then apply, that they are bound by a notice of dismissal, without reason given, if they have so agreed, but must have a fair chance of meeting a specific accusation of heresy or misconduct.

A distinction must, of course, be made between expulsion from a particular body and expulsion from an office in that body. In the case of the Church of England, expulsion from the body has long ceased to have any practical importance, because, although a particular clergyman may refuse sacrament to a member of his congregation, official excommunication no longer takes place, and the rubrics as to notice to communicate have fallen into disuse. The right to communicate will be found discussed in the well-known "deceased wife's sister" case, *Thompson* v. *Dibdin*, 1912, A.C. 533.

As to dissenting bodies, an expulsion on the ground of heresy or misconduct could no doubt be brought before the courts, in the case of any such body being endowed, by proceedings for the administration of the trusts, probably with the Attorney-General as a party, on the issue whether the appellant or relator was entitled to participate in the benefits. To this rule, however, it may be presumed that the Roman Catholic Church, although well endowed in this country, must be an exception. In the almost unthinkable possibility of a Roman Catholic excommunicate appealing to our civil courts for reinstatement, there would presumably be a finding that the appellant had voluntarily contracted to submit to a tribunal with an appeal to a court at Rome, which, by courtesy, the English court would assume to be capable of administering its own rules.

(*To be continued.*)

Death Duties.

By H. ARNOLD WOOLLEY.

(*Author of "A Handbook on the Death Duties."*)*

II.—(*Continued from p.* 200.)

Two additional points may be mentioned. Where deceased owned a business, or share in one, and the business is carried on after his death, the Revenue not infrequently claim to have a large sum added to deceased's estate for "goodwill." If the business is a personal one, it should be strongly contended that there is no goodwill at all. The surviving partner may be the only person in the world who could retain the clientele and he might retire or die at any moment. Again, fancy prices are often put by the Revenue on shares held in private limited companies. Solicitors for the executors are advised to ask the company's secretary whether any other shareholder has recently died, and, if so, to be put into touch with the solicitors who acted for the executors. In this way information and ammunition may be advantageously pooled. Shares must be valued on the basis that they can be sold free of restrictions on transfer (*Att.-Gen.* v. *Jameson*, 1905, 2 Ir. Rep. 218), and, in general, the estate must be valued on the basis that it is sold on the open market in the most advantageous way (see *Ellesmere* v. *Commissioners of Inland Revenue*, 1918, 2 K.B. 735). Nevertheless, experience shows that the Revenue will give some consideration to the fact that a large block of shares in a private company cannot be suddenly thrown on the market without detriment to their value.

The injustices arising from the present system may be said to arise mainly from three main factors:—

(1) Estates are taxed according to their size, without regard to the size of deceased's family. An estate bears exactly the same duties if there are no children as if there are ten.

(2) The system of "Aggregation," under which the rate of Estate Duty is calculated on the value of settled funds passing on the death as well as on deceased's own property, with the result that it is possible for a beneficiary who takes, say, £100 only on the death to be taxed at a rate of 40 per cent. because some other more fortunate beneficiary takes £1,000,000 under a settlement, which has nothing to do with the first beneficiary. But this is only one of many evil results of the system.

(3) The repetition of the taxation on the same estate on successive deaths, however closely such deaths follow upon one another, with the result that an estate may almost entirely disappear within a period of a few years, and the survivors of the family be left in penury. Except in the case of land or a business there is no remission of duty for "Quick Successions."

Some of these inequitable results of the system have been admitted in the Report of the Colwyn Committee on National Debt and Taxation, published on 22nd February, 1927, and summarised in *The Times* of next day, and the report further adds that the duties are less equitable and even more damaging to thrift and the attraction of capital to industry than the income tax and super-tax. But, cynically enough, the report considers that expediency does not permit of any great alteration being effected.

The next article will give some instances of cases proving the need for reform, and will suggest means whereby the system can be revised without loss to the Revenue.

III.

Property in which Deceased had no Interest.

In the first article of this series I outlined a few methods by which a property owner could legally avoid duties, and the following additional remarks may perhaps be of use in the

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same connexion. The Finance Act, 1894, s. 4, which imposed the system of "Aggregation," contains the following exception: that property passing on the death, in which the deceased never had an interest, shall not be aggregated with any other property passing on the death, but shall be an estate by itself, and the estate duty shall be levied at the rate appropriate to the value thereof.

If the property first arises at A's death, he can have had no interest in it. If, for instance, he sells his business or some other property in consideration of an annuity to his widow, to begin at his death, the annuity would be exempt from aggregation. But it must be clear that the deceased never had an interest, as will be seen from the case of *Att.-Gen.* v. *Pearson*, 1924, 2 K.B. 375, the facts of which were as follows:—A effected a policy on his life and assigned it to trustees on trust to pay the income of the proceeds after his death to his wife for life, and then the capital to his children, and failing children, the capital to revert to A's estate. On A's death there were children living, so that A's estate had no interest in the policy moneys. Held, nevertheless, that A had had an interest for the purpose of the section, and that the policy moneys were consequently aggregable with his estate for the purpose of fixing the rate of Estate Duty.

Life Policies.

Touching life policies, attention is drawn to the case of *Att.-Gen.* v. *Murray*, 1904, 1 K.B. 165; 73 L.J., K.B. 66, decided upon ss. 1 and 2 (1) (*d*) of the Finance Act, 1894, from which it will be seen that policy moneys payable on A's death are not liable to duty at all if the premiums were wholly provided by someone other than A. It is otherwise if A provided the premiums either in whole or in part, unless he did so under some contract with the person who receives the policy moneys by which A received full consideration in money or money's worth; for the Finance Act, 1894, s. 3, exempts from duty property passing on a death by reason of a *bona fide* purchase from the deceased for full consideration in money or money's worth, paid to the deceased for his own use and benefit. For instance, A might insure his life for £1,000 in B's favour, in consideration of an immediate payment by B to A of £500. If the transaction was a *bona fide* one at a fair price, the £1,000 which would become payable to B on A's death would not only be exempt from aggregation, but exempt altogether from duty.

Marriage as Consideration.

But marriage, is of course, not a consideration in money or money's worth: see *Att.-Gen.* v. *Dolree*, 1900, 1 Q.B. 442; 69 L.J., Q.B. 223; and *Inland Rev. Commrs.* v. *Alexander's Trustees*, 1905, 42 Sc. L.R. 307. It may here be mentioned that debts contracted in consideration of marriage cannot be deducted from the estate for the purpose of duty, because they were not contracted for full value in money or money's worth. So that, if A covenants in his marriage settlement to pay the trustees £5,000, and this sum is unpaid at his death, it cannot be deducted as a debt. As to this matter, and as to the further question of upon whom the Estate Duty and Succession Duty fall (as between A's estate and the covenantee): see *Re Dowling, Dowling* v. *Fenwick*, 1913, 108 L.T. 617; *Inland Rev. Commrs.* v. *Alexander's Trustees, supra*, and *Re Maryon Wilson*, 1900, 1 Ch. 565, and other cases.

(To be continued.)

Criminal Records.

By ALBERT LIECK.

(Chief Clerk, Marlborough Street Police Court.)

(Continued from p. 201.)

Since the finger print system came into operation in 1901, up to the end of 1925, 233,815 identifications have been effected. In 1925 thirty-four criminals were traced by finger impressions left by them at the scene of their crime.

A useful adjunct to the criminal records is the crime index. It is almost a truism to those conversant with criminals that any one criminal frequently keeps to one kind of crime, and one particular method of carrying it out. Basing upon this fact, a card index has been constructed, its main divisions being determined by the names of crimes in alphabetical order: arson, burglary, and so on. Within these principal divisions there is an elaborate sub-classification of method. When a crime has been committed by a particular method, and other means of identification are absent, insufficient, or needing corroboration, the name of the particular offence is turned up in the crime index, the sub-group classified by method is selected, and probably a quite small number of names of habitual criminals is to hand. Some of these will be recorded as in prison; this narrows the field of search, and the result may, and often is, the determination of one, or at most, a few individuals, whose whereabouts at the material time are worth investigation. There are subsidiary lists of several kinds also exceedingly useful, but as the nature of these has not been officially published, it is best to leave them in obscurity.

From the Criminal Record Office issues the *Police Gazette* daily, gratis to all the police forces in the country. This contains information respecting crimes committed and criminals wanted, with descriptions and even photographs of stolen property. It has three supplements, one containing photographs and particulars of the most troublesome travelling criminals, a second with particulars of licence-holders and supervisees who have failed to report, and Borstal cases where licences have been revoked, and a third with particulars of offences by aliens.

Taking all these parts of the system together, it is extraordinarily effective and expeditious. It is frequently the subject of admiring study by people from the Dominions and from foreign countries, and it is being extensively copied.

The criminal records and the finger prints as an author catalogue, the crime index as a subject catalogue, and the *Police Gazette* as a bulletin of new additions, create an interesting analogy between the Criminal Record Office and a well-organised library.

Matrimonial Jurisdiction of Justices: Time Limit for Adultery.

The recent decision of the Divisional Court in *Waller* v. *Waller*, 1927, 71 Sol. J. p. 232, is one of very great importance, as determining the powers of justices to discharge an order under s. 7 of the Summary Jurisdiction (Married Women) Act, 1895, on the ground of adultery. The decision, while, of course, binding on justices, unless successfully appealed against, seems, with all respect to the learned judges who formed the Divisional Court, to be open to criticism as an exposition of the law, whatever may be said for the policy of limiting the powers of justices as the decision does limit them.

Section 7 (it is, here, unnecessary to consider the modifications introduced by the Summary Jurisdiction (Separation and Maintenance) Act, 1925, s. 2) provides, *inter alia*, for the discretionary discharge of an order "upon cause being shown upon fresh evidence to the satisfaction of the court," and further that an order shall be discharged upon proof of a

subsequent act of adultery by the wife, or upon proof of resumption of cohabitation.

There are two ways of looking at this section, that the latter part depends upon the first part, and provides for special cases of the general rule laid down in the first part; or that the second part is entirely independent of the first and has to be construed as ungoverned by it. The second view is the one taken by the Divisional Court; but as the point may be taken to the Court of Appeal, either on the present occasion or some other, it is worth while examining the matter at some length.

The application of the limit of time, provided by s. 11 of the Summary Jurisdiction Act, 1848, is a logical consequence of the second view; it does not follow, and is, indeed, incompatible, with the first.

The view that resumption of cohabitation and the commission of an act of adultery are two special cases within the general rule of the earlier part of the section, being mentioned specifically only for the purpose of turning the discretionary "may" into the peremptory "shall" is not without judicial support. In *Matthews* v. *Matthews*, 1912, 3 K.B. 91; 76 J.P. 315, Lord ALVERSTONE treated the latter part of s. 7 as so dependent on the earlier part; and regarding it as so dependent fits in with the various decisions upon the nature of "fresh evidence." Fresh evidence means not only evidence undiscovered before the original trial, which would, in the words of SCRUTTON, L.J., in *R.* v. *Copestake*, 1926, 90 J.P. 191, "be of such weight as, if believed, have an important influence on the result," but means also something which has happened since the former hearing, *Timmins* v. *Timmins*, 1919, P. 75; *Johnson* v. *Johnson*, 1900, 64 J.P. 72. Moreover, in the present case, Lord MERRIVALE said that, while the primary purpose of the first part of the section was to enable justices upon fresh evidence to re-try an issue, "its effect is not exhausted by the re-trial of an issue." He instanced the specific power to increase or diminish the amount of the weekly payment, which, obviously cannot be limited in its exercise to action upon evidence in existence but not available at the first trial, and is, in fact, constantly exercised upon material which came into existence after such first trial. The power of justices to act upon evidence of subsequent happenings is further recognised in *Boulton* v. *Boulton*, 1922, 38 T.L.R. 611, as applying to a case not specifically mentioned in the section, where a non-cohabitation clause was struck out, at the instance of a wife who had discovered her husband's adultery, so that desertion might begin to run for the purpose of a divorce.

Now, upon what "fresh evidence" *may* an order be discharged under the first part of the section, *in toto*, other than evidence of things which happened before the trial but was not available thereat. It is difficult to imagine any evidence which could properly be given that effect other than evidence of subsequent adultery or of resumption of cohabitation. Resumption of cohabitation being specifically mentioned in the latter part of the section, in conjunction with "an act of adultery," must be on the same footing as a ground for discharge.

Perjury at the first trial, subsequently discovered, might justify discharge of the order, but that is not something which happened subsequently to the making of the order. Even a subsequent confession of perjury does not furnish fresh evidence in that sense; it only produces evidence of something which, if known at the trial, would have affected its result.

So that fresh evidence of subsequent happenings justifying discharge, not only of the maintenance provision, but also of the separation and custody provisions, can, it would seem, never come into existence, unless the second part of the section merely sets forth two instances of such subsequent happenings. The effect of separating that second part from the first is to make one expression in the first part inoperative by unnaturally restricting it to one category only of fresh evidence in one class of case, while leaving its natural meaning in other classes of cases.

It is settled law, expressly recognised by the present case, that "fresh evidence" is not subject to the limitation of time fixed for proceedings by s. 11 of the Summary Jurisdiction Act, 1898. Indeed, the court here itself says that an act of adultery prior to the making of the order, but discovered later, may even now be proved before, and acted upon, as "fresh evidence," by the justices in the present case, and the case has been remitted to them with an intimation that they may go into that question.

Why has the limit of time no application to the presentation of "fresh evidence"? It can only be logically justified by assuming that the matter of complaint involved is a continuing one, which by constant renewal keeps within the limit of six months. Certainly changes in means have continuing effect. The cause of complaint does not arise only on the day the husband gets an increase of pay, or the day one of the children the wife has to support is handed back to the husband. It continues throughout the period of enhanced means or decreased outgoings. In the same way cohabitation resumed would naturally be regarded as continuing from day to day and as a ground of complaint, whether the complaint be made the day or a year after the first resumption. But if the second part of s. 7 does not depend on the first, the limit of six months presumably runs, and always did run, from the day the wife went back. For the purposes of this argument it matters not that a change has been made in the law by the Act of 1925. Prior to that Act, if a man took his wife back and did not get the order set aside in six months, he would, on the principle of the present decision, have been liable to be sued by her for arrears under the order, and it would not have been unlawful for the justices to have sent him to prison for them—a very strange result.

Why, in the last analysis, should an order be discharged on the ground of adultery? Because at common law a husband was not bound to support an adulteress wife, and her act changes her position from a wife entitled to her husband's support to one not entitled to that support. It is in essence a change of status. In *R.* v. *Flintan*, 1835, 1 Br. Ad. 227, LIDDLEDALE, J., speaking of the effects of adultery, said: "Having rendered herself unworthy of her husband's protection she returns to the same state as if she were not married." This state of being a wife disentitled to support and protection is a continuing state. If this line of reasoning be sound, the limit of time would not apply even if the second part of s. 7 be independent of the first.

As the law now stands the six months' limit of time runs from the date of the act of adultery, not from the date of its discovery, be it observed. As to the essential justice of this there is a great deal in the learned president's animadversion upon a husband who "takes so little notice of his wife's doings that he is not aware for twelve years whether she is living chastely or not, but it does mean on the other hand that if a wife can add six months' successful deception of her husband to the act of adultery, she can retain her allowance till her husband petitions for divorce. In spite of the facilities now given to poor persons there is quite a number of husbands who cannot afford to do that, and the rule may operate very harshly in the case of seamen and others who are absent for long periods of time.

N.S.W. NEWSPAPER TAX DECLARED INVALID.

The Australian High Court has unanimously declared the New South Wales newspaper tax invalid and an infringement of the Commonwealth Parliament's exclusive power of levying excise duties. The proposal of the Labour Government in New South Wales was to impose a tax of halfpenny a copy on newspapers, except free and religious newspapers. It gave rise to a sharp controversy in the State, and the Premier was accused of having proceeded with the Bill although the Attorney-General had expressed doubts about the constitutional legality of the tax.

Law of Libel Amendment.

LORD GORELL'S Law of Libel Amendment Bill received a second reading in the House of Lords on the 2nd March, and, on the motion of Lord SALISBURY, was referred to a select committee of that House. In spite of a good deal of adverse criticism, the Bill is one which deserves support, and it will, it is hoped, be passed into law during the present session. The Bill is in place of one with a similar object, but having a wider scope, which Lord GORELL brought in last session; the new Bill has been framed in such a way as to avoid the main objections taken to the Bill of last year.

The grievance aimed at was explained by Lord GORELL to be "a mean form of blackmail on writers," and was intended to meet "attempts to profit by coincidences in the works of writers," which was a practice "unhappily growing." Lord DARLING, in the debate on the second reading, explained that although he had opposed the Bill of last year, he would vote for the second reading of the present measure, which was mainly for "the relief of those who might incautiously write a libel, which was not a difficult thing to do . . . *Judges had long seen that the law of libel bore hardly on quite innocent writers.*"

Lord GORELL, in proposing the second reading, expressly referred to the case of *Jones* v. *Hulton*, 1909, 2 K.B. 444; 1910, A.C. 20, as illustrating the difficult position of authors. It was not the exact facts of that case so much as the general rule of law laid down in it, which has ever since made the position of writers of fiction one of difficulty and danger. The case, therefore, deserves examination. The action related to an article in the *Sunday Chronicle*, written by its Paris correspondent and purporting to describe a motor festival at Dieppe. The article was of a somewhat fantastic character, and contained such passages as the following: "'Whist! there is Artemus Jones with a woman who is not his wife,' whispers a fair neighbour of mine . . . Who would suppose by his goings on that he was a churchwarden at Peckham?" As applied to the plaintiff, the statements were without foundation. Moreover, he was not a churchwarden, and was not a resident at Peckham. On complaint by the plaintiff, the defendants (the proprietors of the *Sunday Chronicle*) published in their paper a statement that—"It seems hardly necessary for us to state that the imaginary Mr. Artemus Jones" mentioned in the article had no reference to the plaintiff. At the trial, the writer of the article and the editor of the paper gave evidence that they knew nothing of the plaintiff and had no intention of referring to him, the name being used in the article as a purely fictitious name. *This evidence was accepted* by the plaintiff as true; the jury, nevertheless, found that the article was a libel upon the plaintiff, assessed the damages at £1,750, and judgment was entered accordingly. Evidence had been given by witnesses for the plaintiff that they had read the article and thought it referred to him. It seems material to observe, moreover, that the plaintiff had been in the habit of contributing signed articles to the *Sunday Chronicle* up to the year 1901, which made it not unlikely that readers of the paper would connect the fictitious character with the plaintiff.

The defendants appealed, but the judgment was confirmed (Lord ALVERSTONE, C.J., and FARWELL, L.J.; FLETCHER MOULTON, L.J., dissenting). Lord ALVERSTONE, in his judgment, said: "If an untrue and defamatory statement in writing is published without lawful excuse, and *in the opinion of the jury* upon the evidence it refers to the plaintiff, the cause of action is made out." FARWELL, L.J., said: "The rule is well settled that the true intention of the writer of any document, whether it be contract, will, or libel, is that which is apparent from the natural and ordinary interpretation of the written words; and this, when applied to the description of an individual, means the interpretation that would be reasonably put upon those words by persons who know the plaintiff and the circumstances." The lord justice observed that the question whether the plaintiff was the person of whom the libel was published, was a question for the jury to decide. And referring to an argument used by the appellants' counsel, the lord justice stated that—"I can see no reason why two or more persons of the name of Artemus Jones who produced evidence from their acquaintances and others in different parts of the Kingdom similar to that produced by the plaintiff in this case, the other circumstances being similar, should not recover."

An appeal to the House of Lords was dismissed, Lord LOREBURN, L.-C., observing that the defendant in an action for libel could not show that the libel was not one concerning the plaintiff by proving that he had never heard of the plaintiff. A defendant's intention is inferred from what he does. "*His remedy is to abstain from defamatory words.*" Lords ATKINSON and GORELL expressed their substantial concurrence with the judgment of FARWELL, L.J., in the Court of Appeal.

Independently of the merits in the above case—which for the purposes of this article are not material—it follows from the law laid down in it, that an author is always at the mercy of a jury, and can never be certain that a fictitious character introduced into a novel will not be found by a jury to be a libel and the author punished by having to pay heavy damages. It will be seen from the judgment of FARWELL, L.J., moreover, that a name or description might be held by a jury to be equally applicable to several different persons (none of them known to the defendant) and damages be recovered separately by each. Lord LOREBURN, it will be seen, suggests that the remedy is to "abstain from defamatory words." But this is impossible, unless no future novel is to be published; every work giving a picture of life must have bad characters as well as good.

Lord GORELL'S Bill has the advantage of being very short. It provides that in any action or upon any indictment, information or other proceeding for libel, the defendant shall have a good defence (apart from any other ground of defence that may be open to him) if he proves that the writing and publication by him were done—(1) without any intention of referring to the plaintiff; *and* (2) either without knowledge of the existence of the plaintiff or without recollection of his existence or without anticipation of the possibility that the alleged libel might be read or understood as referring to the plaintiff; *and* (3) without any want of due care shown in failure to know or recollect the existence of the plaintiff, or to anticipate the possibility that the alleged libel might be read or understood as referring to the plaintiff, or in failure to take steps to prevent its being so read or understood.

It will be observed that, under the Bill, if a statement is in its nature libellous, the burden of proof is on the defendant to show that he did not intend to refer to the plaintiff, etc. In the Bill of last year it was provided that the burden of proof should be on the plaintiff to show that the defendant intended the libel to refer to him. Lord GORELL explained in the debate that he had made this alteration in consequence of a suggestion which fell from the Lord Chancellor. Lord DARLING, although supporting the second reading, said that the Bill would require to be "gravely altered"; and pointed out that as the Bill stands it includes criminal as well as civil proceedings, whereas under the existing law, the defendant, on a prosecution for libel, must prove that the publication was for the public benefit.

Apart from the question whether the Bill ought to extend to criminal proceedings, it certainly does not seem too favourable to authors. A defendant would have to prove so many things in order to benefit under the Bill that some doubt may be felt whether an author's position will be very materially improved. If a writer is so unfortunate as to introduce some character which—without any intention on his part—might be mistaken for some living person, the writer might have

great difficulty in satisfying a jury that he did not intend to refer to the plaintiff, and had no knowledge, or had forgotten the existence of the plaintiff, and that there had been no want of due care, etc., etc. All that can be said is that the Bill, if it becomes an Act, will be a step in the right direction and go some way towards removing a very genuine grievance under which authors now labour.

Lord DARLING pointed out with justice that although the Bill is short, its provisions are complicated, and that it will be necessary to provide that a jury shall not find a general verdict, but that a series of questions will have to be put and the jury required to reply to each question separately.

The Bill, it will be observed, has no application to slander, but is confined to cases of libel.

The Registration of Mortgages and Charges.

BY A. E. CAMPBELL-TAYLOR, O.B.E.
(*Late Registrar of Joint Stock Companies.*)

THE provisions and requirements in regard to registration, which originated in s. 14 of the Companies Act, 1900, were extended and amended by s. 10 of the Companies Act, 1907, and are now located in s. 93 of the Companies (Consolidation) Act, 1908, are to be further added to if the recommendations of the Company Law Amendment Committee, 1925-26, are adopted by the Legislature. Those recommendations include: (1) Mortgages or charges subject to which property of a kind covered by the section is acquired by a company; and (2) Mortgages or charges on (*a*) calls made but not paid (*b*) ships or shares in ships (*c*) goodwill, patents and licences under patents, trade marks and copyrights. The desirability and advisability of recommendation (1) are, I think, evident. It seems anomalous that the amount of debt to which property acquired by a company is subject should be entered in its register of mortgages and included in the amount of registrable debt shown in the summary of its annual return, and yet is not itself registrable. In the memorandum which I submitted to the committee, I suggested that an alternative of the law in this direction was required.

(2) (*a*) This proposal will chiefly concern banks which are in the habit of making advances to newly incorporated companies on the hypothecation of moneys due on calls. Although I advocated that such a charge should be registrable, it is possible that the requirement will not, as a matter of fact, be of much real use. Nowadays, calls are made payable at much shorter intervals than heretofore. During my term of office, however, I deemed it inadvisable, in the absence of a legal decision to the contrary, to refuse registration of a charge on unpaid calls.

(*b*) So long ago as 1901 the registrar was advised that a mortgage of a ship was registrable if it was to secure an issue of debentures or constituted a floating charge on the undertaking or property of a company. It was also decided that such a mortgage was not registrable if it only secured an account current. The mortgages on ships presented for registration during my experience fell chiefly within the last category. This registration will no doubt be the main change in practice. As a mortgage on a ship is already required to be registered under the Merchant Shipping Act at the particular port of registration of the vessel, shipping companies will possibly be aggrieved by this further registration. Incidentally, I would mention that a mortgage on a ship under construction is registrable as a charge on book debts. I cannot at the moment see the utility of the inclusion of the words "or shares in ships." A share in a ship, being a sixty-fourth part thereof, is on a different footing from a share in the capital of a company, and I imagine that a mortgage of such shares will be infrequent. Shipping companies usually own all the shares in their ships and the latter would, therefore, ordinarily form the subject of a charge.

(*c*) As the committee has recommended that the value of goodwill should be separately stated in the balance sheet of a company, it almost follows that a charge on such an item should be registrable. But is not this proposal a departure from the trend of the Act which is to require registration only in respect of charges on tangible assets? It may be argued that, if a company can create a floating charge on its undertaking, there can be no objection to a charge on the goodwill of that undertaking. This charge is, however, to be a specific and not floating charge. It is possible that some peculiar points will arise. If a company is very prosperous it frequently writes off the value of goodwill, which, although omitted from or shown in the balance sheet as "nil," is in fact a hidden reserve. The creation of a large charge on such an item would expose its value in a manner repugnant to the wishes of directors. Incidentally I might mention it was decided in *Stapley* v. *Read Brothers, Limited*, 1924, W.N. 121, that a hidden reserve of this character can be written back in the accounts of a company. Then again, is not goodwill part of the undertaking or property of a company and, consequently, if debentures (in the usual form) have been issued, will a company be able to raise a specific charge on its goodwill separately without raising a question of priority? In regard to patents, licences and trade marks, as in the case of ships, double registration will seem to be necessary, inasmuch as all documents affecting the proprietorship of patents and trade marks are already required to be registered under the Patents and Designs Acts, 1907 and 1919, and the Trade Marks Act, 1919. It may be, however, that the new Bill will provide against double registration as in the case of land charges created by a company (Land Charges Act, 1925, s. 10 (5)).

A Conveyancer's Diary.

S.L.A., 1925, s. 29.

In a case which is reported in *The Times* of 16th inst., *Re Booth and Southend-on-Sea Estates Co.*, Mr. Justice Astbury was called upon to indicate the scope of s. 29 of the S.L.A., 1925. That section enacts that for the purposes thereof land vested in trustees for charitable purposes is to be deemed to be settled land, the trustees having in reference thereto all the powers conferred by the S.L.A., 1925, on a tenant for life and on the trustees of a settlement.

Under S.L.A., 1925, s. 94, capital money is not to be paid to fewer than two persons as trustees of a settlement, unless the trustee is a trust corporation.

The question raised on the summons before Astbury, J., was this: can a sole trustee of charity lands give a valid receipt for the purchase-money on the sale of such lands, or does s. 29 operate to limit the powers of a trustee of charity lands to give valid receipts? The answer given by the learned judge was clear. If a sole trustee can, under the document constituting the charity, give valid receipts, there is nothing in the S.L.A., 1925, to preclude him from the giving of such receipts. Section 29 only operates to give S.L.A. powers to trustees of charity lands and does not in any way limit the powers of such trustees or affect the method of exercise of such powers except as expressly provided in the section.

It is a notable fact that the report contains no reference to the second paragraph of s. 29 (1), which provides that the section is not "to impose any obligation in respect of or to affect the number of trustees of such trust."

It seems to us that these words alone are general enough in terms to cover the whole point.

Power of Special Personal Representatives to Dispose of "Settled Land."

On p. 153, *ante*, we discussed the problem whether or not special personal representatives have the power to sell settled land. The difficulty seems to be caused by the fact that there is no section of the new Acts which confers on such representatives in express terms a general power to dispose of settled land. On the other hand, it is assumed in unmistakable terms throughout the S.L.A. and Ad. of E.A., 1925, that a power of disposition of settled land is vested in special representatives.

It may be noted that the definitions of "personal representatives" throughout the new legislation include "special personal representatives for the purpose of settled land"; see, for example, S.L.A., 1925, s. 117 (1) (xviii), though in the Ad. of E.A. the special executor deemed to have been appointed in respect of settled land is the only one actually mentioned: Ad. of E.A., 1925, s. 55 (1) (xi).

The only express powers of disposition of settled land conferred upon personal representatives are those contained in S.L.A., 1925, s. 26. Sub-section (1) of that section gives personal representatives, where—

(1) an infant is beneficially entitled in possession to land for an estate in fee simple or for a term of years absolute; or

(2) an infant would if of full age be a tenant for life or have the powers of a tenant for life;

Settled Land Act powers in reference to settled land vested in them.

Sub-section (2) of the same section applies in cases where—

(1) settled land is vested in a personal representative; and

(2) the infant, if of full age, would have been entitled to have a conveyance or vesting instrument in his favour.

This sub-section gives the trustees of the settlement the right to call for a vesting instrument, but until they exercise that right the personal representatives are bound to give effect to their directions; though a purchaser is not concerned with such directions.

The power of special personal representatives to deal with settled land vested in them "for purposes of administration" (but the exact meaning of that phrase in connexion with settled land, and which we propose to discuss later, is not easy of determination) is assumed in several sections of the S.L.A.

Thus s. 13 exempts dispositions by personal representatives (who for the purposes of that section may, it seems, be general or special) from the restrictions imposed by the paragraph on dispositions of settled land before the execution of a vesting deed.

Section 16, defining the methods of enforcing equitable interests and powers against the estate owner, saves in the case of personal representatives their rights and powers "for the purpose of administration."

Where a vesting instrument has been executed, s. 18, while imposing restrictions on the disposition of settled land where trustees have not been discharged, expressly preserves "the right of a personal representative in whom the settled land is vested to convey or deal with the land for the purposes of administration." In this case it is obvious that the representatives in question will generally, if not invariably, be the special personal representatives.

In prescribing the procedure on change of ownership in s. 7, s. 8 (3) seems designed to save "the rights and powers of personal representatives for purposes of administration" where the settlement is created by will. It appears, however, that this saving refers to the procedure in giving effect to settlements *created* by the will of the deceased, and thus has reference only to the general personal representatives of the testator under whose will the settlement arises.

(To be continued.)

Landlord and Tenant Notebook.

"Alehouse Keeper." "Beerhouse Keeper."

If the expressions "alehouse keeper" and "beerhouse keeper" have any technical meaning, they would appear to mean a keeper of premises licensed, respectively, under the Alehouse Act, 1828, and the Beerhouse Act, 1830; but in their popular sense, which would appear to be the one which would usually be employed in ordinary leases of premises, they would appear to mean a place where people could go and buy intoxicating drink, which they could consume on the premises without being obliged to buy anything else.

"Tavern Keeper."

As regards the expression "tavern keeper," "tavern" does not appear to mean anything else than an inn, so that a "tavern keeper" would, *prima facie*, mean an "innkeeper." [See *Thompson* v. *Lacy*, 1820, 3 B. & Ald., p. 288, where Bayley, J., said (*ib.*, at p. 286): "In the *Sir Carpenters Case* (8 Coke, 290) a tavern is so far considered an inn that all persons are said to have a right to enter it."]

Licensed Victualler.

As far as the covenant in *Lorden* v. *Brooke Hitching* related to the carrying on of the trades of alehouse keeper, beerhouse keeper, or tavern keeper, it is clear, therefore, that no breach of the covenant had been committed. The prohibition to carry on the trade of a "licensed victualler" gives rise to some difficulty. There is no doubt that the defendants in that case were "victuallers," in a sense, since they sold victuals, and that they were likewise, in a sense, "licensed victuallers," because they were victuallers holding the ordinary licence to keep premises open as a restaurant, not to mention the beer and wine licence which was also held by the defendants. It would seem that if the expression "licensed victualler" has a technical meaning, it must mean a person who kept a "victualling house" by licence obtained under s. 1 of the now repealed Intoxicating Liquors Licensing Act, 1828, that section providing for the licensing (for the sale of intoxicating liquor) to be consumed on the premises of "inns, alehouses and victualling houses." It will be observed, therefore, that the above licence (under s. 1 of the Act of 1828) was the equivalent of the present "on-licence" or full publican's licence, obtainable under the Licensing Act, 1910.

In so far, therefore, as the defendants in *Lorden* v. *Brooke Hitching* carried on, by licence, the trade or business of a refreshment house, merely, there was clearly no breach of the covenant. It is more difficult to decide whether any breach was committed by the sale of intoxicants on the premises under the conditional licence which the defendants had obtained, though had the defendants obtained a full on-licence and been thereby enabled to have a bar on the premises and to sell intoxicants, even to persons who were not having meals on the premises, there can scarcely be any doubt that a breach of the covenant would have been committed.

Mr. Justice Salter appears to have arrived at his decision that no breach had been committed of the above covenant not to carry on the trade or business of a licensed victualler, by holding that what the parties intended by the expression "licensed victualler" was not a licensed victualler in the technical sense referred to above, but a publican or public-house keeper, a person who kept premises for the sale of intoxicating liquor for consumption thereon, whether with or without meals.

(To be continued.)

POINTS IN PRACTICE.

Questions from Annual Subscribers are invited and will be answered by some of the most eminent authorities of the day. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 94-97, Fetter Lane, E.C.4. The name and address of the Subscriber must appear on all questions, which should be typewritten on one side of the paper only and be in triplicate. To meet the convenience of Subscribers, in matters requiring urgent attention, answers will be forwarded by post if a stamped addressed envelope is enclosed.

PRE-1926 RESTRICTIVE COVENANTS.

710. *Q.* A.D. purchased building land twenty years ago, subject to certain restrictions. He is dead, and his trustees are selling such land, subject to such restrictions. In view of the L.C.A., s. 10 (class D, iii), and s. 13 (2), ought not these restrictions to be registered before the completion of the purchase? If they should, in whose names should they be registered? The legal estate is for the time being vested in the trustees of his will, who are selling. Can they be looked upon as the "estate owner" for the purpose of registration? P purchased land in 1905, subject to certain restrictions, and is now selling it, also so subject. Before completion ought such restrictions to be registered?

A. A purchaser with notice of pre-1926 restrictive covenants takes subject thereto, see L.P.A., 1925, s. 2 (5) (*a*). The sections quoted in the question from the L.C.A., 1925, will be seen on reference to the text to apply to restrictions imposed since 1925 exclusively. The provisions as to registration under the Act are therefore not here applicable.

SETTLED LAND—FAMILY CHARGE—VESTING.

711. *Q.* Testator D E by his will dated July, 1905, appointed D D and B D executors and trustees thereof, and gave the whole of his real and personal property to his wife M E for her life, and after her death he devised his freehold farm, Blackacre to his son, T E, subject to and charged with the payment of all principal moneys and interest specifically charged thereon by any mortgage or mortgages or any other charges or incumbrances affecting the same, and also subject to and charged with the payment of certain annuities. The residue of his estate he left to his said son T E and his daughter J E equally. Testator died in January, 1907, and probate was granted on the 9th October, 1907, to D D and B D. At his death Blackacre was subject to a mortgage for £500. M E died before 1925, and B D in May, 1925. On the 30th October, 1925, Blackacre was reconveyed to D D as the surviving personal representative of D E, but there is no mention in the reconveyance by whom the money to pay off the mortgage was provided. It was in fact provided by T E and J E equally. The annuities (with one exception) subject to which Blackacre was devised, have now been redeemed in accordance with a power given in the will.

1. What document or documents is or are necessary to vest Blackacre in T E? It is apprehended that a simple assent in the terms of the will would not meet the case, as an assent relates back to the death, and the devise of Blackacre is subject to the mortgage which was in existence at the date of death, but was redeemed subsequent thereto. If possible please refer to precedents.

2. As one annuity will remain outstanding, it is presumed that Blackacre is settled land, and that a vesting deed or vesting assent is necessary?

A. On 31st December, 1925, the legal estate in Blackacre was vested in D D. On 1st January, 1926, the land became settled land under S.L.A., 1925, s. 1 (1) (v); hence the legal estate vested in the tenant for life, T E as estate owner trustee. So no document is necessary to vest Blackacre in T E, who, under L.P. (Amend.) A., 1926, s. 1, can convey a legal estate to a purchaser. If T F desires to sell and overreach the annuity, the surviving executor of D E's will should appoint an additional person to act with him under S.L.A., 1925, s. 30 (3), and both can then make a vesting deed, declaring the land to be vested in T E. For several precedents of the appointment and vesting deed, see 3 Prid.

SETTLED LAND—VESTING INSTRUMENT.

712. *Q.* A died in 1926, leaving a will appointing his wife B and his daughter C to be the executors and trustees thereof, and the testator gave and devised all his real and personal property to his trustees upon trust to receive the income thereof and to pay the same to B during her life, and on her death he devised part of his real property to C absolutely, and the remainder of his estate to D absolutely.

(1) Should a vesting deed or assent be given vesting the real estate in B and declaring that B and C are the present trustees for the purposes of the S.L.A., 1925?

(2) If B dies before such vesting deed or assent is given, how can the real property be vested in C or D or otherwise dealt with? Would it be necessary to apply to the court for an order vesting the properties in C and D respectively, under ss. 12 and 13 of the S.L.A., 1925?

(3) Is the vesting instrument prepared by the solicitor to the tenant for life, or by the solicitor to the trustees?

A. (1) Yes; a vesting assent; but the trustees are not bound to execute one until requested by the tenant for life.

(2) On B's death special representation in respect of the settled land will (if a vesting assent has been made) have to be taken and the special representatives will then execute assents vesting the properties in C and D. If B dies without a vesting assent having been made, there will be no need to have such representation, but the representatives of A can assent to the vesting of the property in the remaindermen.

(3) It seems that the trustees' solicitor, for it is the trustees who are to execute the assent and to pay the costs out of the trust estate.

CO-HEIRS—NO ASSENT—TITLE—PROCEDURE.

713. *Q.* Land was conveyed in 1855 to A and B, two sisters, as joint tenants. A died in 1911, a widow and intestate, and administration was granted to her only son X. B died in 1919 intestate, and without having been married, and administration was granted to the said X. The beneficial ownership of the land then devolved upon the said X, and Y (son of another sister of A and B) as heirs-at-law, and they have been in possession of the land as joint tenants ever since, and have not encumbered their shares. Both estates are fully administered, and all duties paid. No assent or conveyance was ever executed by X. It is now desired to put the title in order in accordance with the new legislation.

(1) What course is advised in the circumstances?

(2) The original grant of administration in 1919 having been lost, what will be the position of X, if an assent is advised having regard to s. 36 (5) of the A. of E. Act, 1925?

A. Since there was no assent implied by law to the vesting of the legal estate in an heir after administration, but express conveyance was required (see the L.T.A., 1897, s. 3 (1)) X held on 31st December, 1925 as personal representative upon trust for himself and Y as his co-heirs. If co-heirs are to be regarded as tenants in common for the purposes of the L.P.A., 1925, 1st Sched., Pt. IV, X held on 1st January, 1925, upon trust for sale under para. 1 (1). If co-heirs are joint tenants the opinion is here given that the legal estate has shifted to

them under Pt. II, para. 3 and 6 (*b*) and they hold on trust for sale under s. 36 (1). Thus, if X appoints Y to be co-trustee for sale with him, X and Y can give title as trustees for sale under either hypothesis. A purchaser might be bound by condition to accept secondary evidence of the lost grant, or possibly a duplicate grant might be issued upon application see "Tristram's Probate Practice," 16th (1926) ed., p. 252. Since the trustees for sale are also the beneficiaries, compliance with the A.E.A., 1925, s. 36 (5) is not here of importance.

FOREIGN SETTLEMENT—FOREIGN TENANT FOR LIFE—DEATH—TITLE.

714. *Q.* A, who was of Scottish domicile, owned a freehold house, and piece of land in England. A died in 1922, having made trust disposition and settlement according to Scottish law, *inter alia*, devising his property in England to his wife, B, for life, and then to his son, C, absolutely. The trust disposition and settlement was duly registered in the books of Council and Session, and re-sealed in the Principal Probate Registry, England. B died on 26th December, 1926, having made a general disposition and settlement according to Scottish law, by which she devised all her real and personal estate to her son, C, and appointed him sole executor and administrator. C is a domiciled Englishman. What documents are necessary to vest the legal and equitable estates in the English property in C? It is assumed that the legal estate, although no vesting deed was executed, would be in B at the time of her death, and by virtue of her general disposition and settlement under which C is universal devisee, is now vested in C, and that no special or limited administration grant is needed, and that an assent by C to himself is all that is required. Is this correct?

A. It is assumed that B did not lose her Scottish domicile. C can have the will proved in Scotland and re-sealed in England with the consequence, under the Confirmation of Executors (Scotland) Act, 1858, s. 12, that he will have the general powers of an English executor. It does not follow, however, that he will be special executor of the settled property under s. 22 (1) of the A.E.A., 1925. The special executors are the trustees for the purposes of the S.L.A., 1925, found under s. 30 (1) of the S.L.A., 1925, or, in default, under s. 30 (3). Thus, unless C is the sole trustee for the purposes of the S.L.A., 1925, the opinion is here given that a grant in respect of the settled property would be required. And further, even if he is sole trustee under the S.L.A., 1925, the Scottish grant would only include property settled by B's will, and the re-sealing would give it no further effect than an English grant limited to the deceased's own property in the usual form. On the above reasoning the legal personal representatives of A, or other the S.L.A., 1925, trustees, whether C or others, should apply for an English grant limited to the settled land, when assent can be made to C (after death duties have been paid or provided for) under the S.L.A., 1925, s. 7 (5), and the A.E.A., 1925, s. 36 (1).

DIVESTING THE PUBLIC TRUSTEE.

715. *Q.* In 1887 freehold premises were conveyed to A and B as tenants in common, in equal shares. A died in 1919, having, by will, devised her moiety to B for life, and appointed B and C executors and trustees. Her will was proved by B, power being reserved to C. B died on the 21st November, 1926, having appointed D sole executor of her will, who duly proved. D has contracted to sell the entirety as personal representative of B. It would appear that the 1st Sched. Pt. IV, para. 1 (4), of L.P.A. applies, and that on the 1st January, 1926, the entirety vested in the official trustee on statutory trusts. Are there any means by which the legal estate can be vested in the purchaser and a valid receipt for the purchase money given without the appointment of two trustees in substitution for the official trustee?

A. No. The statute having vested the property in the Public Trustee, also prescribes the only method of divesting him, if it is not desired that he should act, namely, under para. 1 (4) (iii), and see also L.P. (Am.) A., 1926, schedule.

SETTLED LAND—REPRESENTATION—TITLE.

716. *Q.* A, who died in 1897, by his will appointed B his trustee and gave certain real property to the use of his nephew C for life, and on his death as he should appoint. C died in 1927, having by his will made in 1913 appointed the property to his five children equally, and appointed D and E his trustees. No vesting deed was executed in favour of C. If the five children wish to sell, what steps are necessary to make a good title? If they wish to retain, what steps are necessary to put the title in order?

A. By virtue of L.P.A., 1925, Pt. II, the legal estate in the settled land vested on 1st January, 1926, in the tenant for life. Probate must therefore be applied for in respect of the settled land by the special executors (if any) or by the general executors of C. When representation has been obtained the personal representatives can make title or they can assent to the property vesting in D and E upon the statutory trusts for persons entitled in undivided shares.

TRUST FOR SALE—ADMINISTRATOR OF SOLE SURVIVING TRUSTEE FOR SALE—APPOINTMENT OF ADDITIONAL TRUSTEE—SALE.

717. *Q.* Referring to question 553 and the answer thereto (Vol. 70, p. 1159, 27th November, 1926) is it not the case that the administrator E of the executor X has no powers whatever over the estate of the original deceased and that an administrator *de bonis non* of the original deceased, A, must be appointed before title could be made? If so, the answer to the question requires amending.

A. The property was devised to W and X, who therefore took an estate therein which they held upon trust for sale. X, the survivor, died in 1907, and his estate vested in his personal representative: C.A., 1881 s. 30 (1) (which applies in cases of death after that Act). E can exercise the powers given by the trust "until the appointment of new trustees": T.A., 1925, s. 18 (2).

PRE-1926 INTESTACY—HUSBAND ADMINISTRATOR—DELAYED SALE BY HIM AS ADMINISTRATOR—TITLE.

718. *Q.* We are acting for a purchaser who is buying three freehold cottages for the sum of £245. The property is being sold subject to the General Conditions of 1925, and there are no special conditions affecting the point at issue. By the abstract, it appears that A died on the 22nd January, 1915, intestate, seised in fee simple of the property, subject to a building society mortgage which was paid off on the 10th June, 1920, the ordinary statutory vacating receipt being endorsed on the mortgage. On the 19th May, 1922, letters of administration were granted in the Principal Probate Registry to B, the lawful husband of the intestate A. On the 16th November, 1926, B sold the property, *inter alia*, as personal representative of A, to C and D, who have contracted to sell the same to our client. The conveyance to C and D contained a recital that no previous conveyance or assent in respect of the legal estate had been made. The solicitors acting for C and D refuse to state whether A and B had a son, or who had been receiving the rents of the properties since the death of the intestate and the sale in November last, or the cause of the delay in taking out letters of administration, but rely on s. 36 of the A.E.A., 1925. Under the above circumstances, and more especially the lapse of twelve years since the death of the intestate, will the purchaser be quite safe in accepting the title and relying on the above section of the A.E.A., 1925? The whole object of the recent Acts would appear to be defeated if purchase money can be paid to the husband of an intestate when there may be interests of a child or children to be safeguarded.

A. This question raises an important point, for in general it involves the issue in title between the heirs and devisees of persons dying before 1926 and their successors in title

on the one hand, and immediate purchasers from the legal representatives of such deceased persons on the other. Here the legal estate plainly vested in the husband as administrator in 1922, and he could dispose of it as such in accordance with the doctrine laid down in *Hewson* v. *Shelley*, 1914, 2 Ch. 13. If there was issue, he was tenant by the curtesy, which was a legal estate, but he could not have conveyed the fee as such save through the machinery of the S.L.A., 1882 to 1890. With the necessary alteration to the S.L.A. 1925, the same now applies. If, however, there was no issue, the heir would have been entitled to a conveyance after the estate had been cleared, and, if no conveyance had been made to the heir, the opinion is here given that the L.P.A., 1925, 1st Sched., Pt. II, paras. 3 and 6 (*d*) would have operated to vest the legal estate in him on 1st January, 1926. The question then remains whether a conveyance by the administrator would divest him or them under the A.E.A., 1925, s. 36 (6), (8) and (12) and the opinion is here given that the very definite provision in s-s. (6) would so operate. The point can be made, of course, that s. 36 (6) does not apply when an assent or conveyance has not actually been made, but, if the conveyance would have been good if it had been made, this must surely be an *à fortiori* case. It should be noted that the amendment to Pt. II, para. 3, *supra*, contained in the L.P. (Amend.) Act, 1926, will not help the purchaser, who has express notice of the rights of A's heir. If the above answer is right, it creates a difficulty in the title of a pre-1926 heir or devisee, which may be over-ridden as above. This difficulty would be overcome if notice of their titles could be placed on the probate or letters of administration, which would prevent a conveyance being accepted on the faith of the statement by the personal representative. By reason of s-s. (12), however, it is doubtful whether they could "require" this to be done within s-s (5). The purchaser should, of course, make the usual enquiries of the tenants as to whom they pay and have paid rent, see "William's Vendor & Purchaser," 3rd ed., p. 574, and the vendors must permit him to do so. They should also inspect the letters of administration, which should have been the subject of an acknowledgment for production in the conveyance to C and D.

Correspondence.

Section 16 of the Law of Property Act, 1925.

Sir,—In your review of the book on Death Duties, by Mr. Robert Dymond, I observe you point out that under s. 16 of the Law of Property Act, 1925, the personal representative is now accountable for all death duties which become leviable or payable on the death of a deceased person, in respect of land which devolves upon him.

I should be glad of your views as to the position in which an executor now is, in case he does not pay the estate duty on real estate specifically devised, and therefore excluded from the residuary real and personal estate. Prior to the 1st of January, 1926, an executor was not justified in paying the duty on real estate, specifically devised, unless requested to do so by the devisee, who had, and apparently still has the right to pay it by eight yearly or sixteen half-yearly instalments, the first instalment being payable one year after the date of death of the testator. Prior to 1st of January, 1926, the executor was apparently under no liability to pay this estate duty, but now he is responsible for seeing that it is paid.

Will it be a sufficient protection to the executor if he refrains from giving any express assent to the specific devise? It is, of course, assumed that he should not do this without seeing that the duties are paid or provided for in some manner; or can the executor register a land charge in respect of his liability to be called on to discharge the duty? An assent in the case of a legal estate must now be in writing; but apparently this is not necessary in the case of an equitable estate. See s. 36 (4), A.E.A., 1925; and might be implied by the devisee receiving possession. No doubt in most cases the risk of being called on to pay the duty is only a slight one, as the property remains charged with the duty, until disposed of to a purchaser for value, without notice; but I should be glad of the views of yourself and correspondents on the proper mode of dealing with such a contingency.

28th February. LEX.

[It is proposed to deal with this matter in next week's "Conveyancer's Diary."—ED., *Sol. J.*]

Section 20 of the Finance Act, 1922.

Sir,—Solicitors are now frequently instructed to prepare settlements by a parent for the benefit of a child. We notice that Precedents Nos. 283, 287 and 288 in vol. 16 of the second edition of the "Encyclopædia of Forms and Precedents" contain a power of revocation with the consent of the trustees of the deed.

Section 20 of the Finance Act, 1922, is difficult to construe, but we submit that paras. (*a*), (*b*) and (*c*) of s-s. (1) are independent of each other, and that therefore a power of revocation such as is authorised under para. (*a*) cannot be inserted in a settlement for the benefit of a child under para. (*c*). If in the case of a settlement for the benefit of a child a power of revocation is practicable, it would seem that the apparent intention of the legislature, viz., that a settlement upon a child must be for the whole life of the child, though payment may be limited to the life of the parent, would be defeated. If the power of revocation invalidates the settlement, the matter seems to us of considerable importance, particularly as the revenue authorities are now closely investigating settlements designed to avoid the incidence of income tax.

March, 1927. F. W. & Co.

[General agreement is expressed with our correspondent's view except the statement that the power of revocation invalidates the settlement; it only renders it ineffective as a method of saving the payment of income tax. Form 287 referred to, for example, contains (p. 667) a power of revocation which is effectual as far as Finance Act, 1922, s. 20 (1) (*a*) is concerned, but as the settlement is in favour of children of the settlor the provisions of, *ib.* (*c*) have to be complied with. The effect of having such a power of revocation as is therein contained seems to be to make the income capable of ceasing to be payable to or applicable for the benefit of a child during the life of the child, within that paragraph.—ED., *Sol. J.*]

Corroboration of Police Evidence.

Sir,—I was interested to read your remarks in "Current Topics," which appear under the heading "Corroboration of Police Evidence," in the issue of your Journal for the 19th instant.

I need hardly say that I entirely concur in your observations, but it may interest you to refer to the judgment of Lord Hewart in *Rex* v. *Thomas James Jones*, 1925, 19 C.C.A.R. 40.

In that case the Lord Chief Justice stated (*inter alia*) that "the proper direction is that it is not safe to convict upon the uncorroborated testimony of the prosecutrix, but that [if] they [the jury] are satisfied of the truth of her evidence, [they] may, after paying attention to that warning, nevertheless convict."

Solicitor's Office,
Waterloo Station,
London, S.E.1.
21st February. E. A. V. CONNOLLY.

UNIVERSITY COLLEGE.

RHODES LECTURES:

"The Judicial Committee of the Privy Council and Unity of Law in the Empire."

BY PROFESSOR J. H. MORGAN, K.C.

LECTURE No. 2.

The Right Hon. LORD BIRKENHEAD, K.G. (Secretary of State for India), presided at the Second Rhodes Lecture, University College, on Friday, March the 11th.

The CHAIRMAN: Ladies and gentlemen, without any prefatory observation, I will invite Professor Morgan to deliver his lecture upon the important constitutional topic which he has selected. He is very well qualified to give us a careful and a detached view of the important tribunal to which he is addressing his attention; and I have no doubt that I, equally with yourselves, will derive advantage from his observations.

Professor J. H. MORGAN: Lord Birkenhead, Lord Chelmsford, Your Excellencies, ladies and gentlemen, to-night I speak of India. And he who speaks in public of India at this moment is, in the language of legal liability, under a duty to take care. Nay, more, he exposes himself to that absolute liability, not altogether unknown to our own law, and still better known to the law of Quebec, to answer for his acts and omissions, whether he could have foreseen the consequences or not. Therefore I must tread delicately—and delicately I propose to tread. To touch on any subject connected with India—even such a subject as the Judicial Committee of the Privy Council—is to touch a "live wire." The wire is often charged with a current of high voltage—I think the political electricians call it "Swaraj"—and I have no desire to expose myself to electrocution.

I will therefore begin with a parable—remote you may think it, but its application I will make clear in a moment. In the year 1920 when I was serving in Berlin, I had occasion to go, or rather, to use the Army vernacular, to "proceed" to Danzig, there to call on General Haking, who was in command. At that time, although you here at home had already forgotten all about the war, its shadow still lay across the new States of North Eastern Europe, and the even darker shadow of Bolshevism hovered like a vulture over their frontiers. Border-feuds divided them, internal strife convulsed them. And in each of them was a tiny British military mission, the advance guard of the British legations that were yet to come. The heads of those missions met for periodical conferences at the headquarters of General Haking, who was a kind of Lord Warden of the Marches and a Keeper of the peace. And, speaking of those conferences, he said to me: "It's an extraordinary thing, but if you plant an English officer in a foreign country he immediately treats the inhabitants as though they were his adopted children and won't hear a word against them; these conferences of mine are a perfect bear-garden; the head of the mission in Esthonia swears there are no fellows like the Esthonians, one backs the Latvians, another the Lithuanians, a third won't hear a word against the Finns, and a fourth puts his last shirt on the Poles." That remark brought back to my mind an experience of the war in the first winter in France, when I saw something of the units of the Indian Army Corps and a good deal of their British officers. And I think Lord Birkenhead, who served with so much distinction on the staff of that Corps, will bear me out when I say that a Gurkha British officer swears by his Gurkhas, and will tell you that they are the best soldiers in the world, that another British officer will claim the same distinction for his Dogras, a third for his Rajputs, a fourth for his Sikhs, while a fifth, an officer in command of the Baluchis, once assured me that there was only one thing a Pathan could not do better than anyone else—he could not speak the truth.

Now some of you may say to yourselves "What has all this to do with the appellate jurisdiction of the Privy Council over India or, indeed, what is inseparable from it, the administration of justice by British judges (there are, of course, native judges also) in India itself?" And my answer is: A great deal.

For, reading the other day a classical treatise on Hindu law, I found the author complaining that if English judges administering Hindu law in India had been guilty of any mistaken conception of their duty, it was not that they had imported English ideas into Hindu law, but that they had done just the opposite and had administered Hindu law, and nothing else, that they had, in fact, followed it and the ancient texts with such fidelity that they had failed to adapt it to the progress of Indian society. "The English judge," says this writer, "had sworn to administer Hindu law to the Hindus, and he was determined to do so, however strange or unreasonable it might appear." Or, as the writer goes on to put it, English judges administering Hindu law, especially in Southern India, where the school of Mitakshara holds sway, were more Hindu than the Hindus. "It is our duty," said an English judge, speaking from the bench on one occasion in an Indian court, "to maintain the integrity of the Hindu law." Having taken the ancient Hindu law under their protection, they would hear nothing against it—not even from native Hindu lawyers. And the point of all this prolegomenous utterance of mine is this: Whatever mistakes we may have made, whatever faults we may have committed in India, disrespect for native law is not one of them.

That fiduciary conception of the Englishman—be he soldier, lawyer or proconsul—of his duty towards those among whom his lot is cast is not peculiar to him in India, but in no other of His Majesty's Dominions has it been so manifest, and in no other department of the public service in India has it been so emphatic as in the administration of justice. The religious discharge of the duty has, of course, its roots in the English character, but the duty itself is to be found in that famous covenant, drafted by Warren Hastings and embodied in the Regulating Act of 1773, in which we undertook that "in all suits regarding marriage, inheritance and caste and other religious institutions, the laws of the Koran with respect to Mohammedans and those of the Shasters with respect to Hindus shall be invariably adhered to": That stipulation is, with some enlargement, notably the sphere of contract, to be found re-enacted in the Government of India Act, 1919. The result is that you have in India a system of personal law which resembles nothing so much as that of the later days of the Roman Empire—personal laws which follow a man wherever he goes like his own shadow. If a Hindu family migrates from one province of India to another, or even to East Africa, it carries its own law, nay its own variety of law, with it like its household gods. That has been repeatedly laid down by the Privy Council. Domicile—so powerful an instrument to resolve questions of testacy, intestacy, marriage, divorce and the like in the jurisdictions of the Dominions—has little place in India except in the case of Europeans, and even the *lex loci* as to land may be excluded in the case of the native Indian. Indeed it has been said

with considerable truth that in India there is no such thing as *lex loci*, and that every person is governed by his personal status. Lord Brougham, in one of his many hasty moments, said, with what Sir Frederick Pollock has described as "curious and laborious inaccuracy," that all India was, legally speaking, divided, like Cæsar's Gaul, into three geographical parts—"One territory in India," he wrote, "is *swayed* by Mohammedan law, another is *ruled* by Hindu law and some others by the law of Buddha." How delightfully simple our problems in India, both political and legal, would be, if Brougham's facile generalization were true! As a matter of fact, there is no such thing as a *territorial* rule of law in India; if there were, we should not be vexed, in the application of the constitutional reforms, by the problem of "communal" as opposed to local representation.

Let us look at some of the implications of that rule of 1773 by which the British Government—or, if you prefer it, the East India Company—guaranteed to the natives of India the administration of their own law. I sometimes think that even the intrepid soul of Warren Hastings might have flinched had he known what a burden he was thereby casting upon the shoulders of the English judges of the future in India. The words of his famous draft regulation would seem to suggest that he knew, within the very limited territories which were then subject to the Company's jurisdiction, only two systems of law, namely, Mohammedan and Hindu, and in those days his legal advisers perhaps knew no better, for the great Anglo-Indian jurists who have so enriched the literature of Indian law—and I do not forget the admirable native Indian jurists of the last fifty years who have illuminated not only their own law but ours—were not yet born. It was only with the vast extension of British dominions in India in the nineteenth century and with it the extended jurisdiction of the High Courts, served at that time by English judges with the aid of pundit-assessors, that the infinite complexity of their task of administering native law became apparent. Not only are there two great schools of Mohammedan law, but there also are two great schools of Hindu law, one, supreme in Bengal, saturated with Brahminical influence and based, as regards its law of inheritance and adoption, on the principle of religious merit and spiritual benefits; the other, equally supreme in the greater part of Indian exterior to Bengal, and based, in its laws of inheritance, on the principle of consanguinity. The tendency of the former is to act as a solvent on that most ancient of Indian institutions, the joint family, the tendency of the latter (it is only a tendency in face of the law of partition) is to preserve it. Were that all, the task of the judges—and in the last resort of the Judicial Committee—might be comparatively simple. But the authority of these two great schools of Hindu law is subject to a dispensing power which is all powerful in India—the power of *custom:* not only the custom of a tribe, but even of a particular family. All this may be, and indeed is, comprehended in the term Hindu law, so that there is hardly a general proposition of that law which can be laid down as universally applicable to the men who profess that faith. I have read in an Indian Census Report that "Hinduism asks for very little in the way of dogma or belief," it is the most catholic of all churches, if church it is to be called, and in its religious conquests has taken into its bosom "a fluctuating mass of beliefs, opinions, usages, observances, social and religious ideas, the exact details of which it is impossible to reduce to anything like order and in the most diverse aspects of which it is impossible to recognise anything in common." And the task of English judges was, and with the assistance of their Indian colleagues still is, in all their judgments to observe the sacramental precept of Manu "Immemorial usage is transcendent law," or, to quote the Judicial Committee in the *Ramnad Case*, "under the Hindu system of law, clear proof of usage will outweigh the written text of the law." Even the statute law of India, of which more in a moment, often contains a saving clause to that effect. And in the great *Tagore Case*, so long a landmark in the Hindu law of wills, their lordships in laying down the general rule (it has been called "a rule of *pure* Hindu law," but it has received very considerable qualifications by recent legislation) that a bequest to an unborn person is void, were careful to qualify it by certain saving words as to such exceptional cases as might be found in Hindu usage. The Privy Council long ago laid down that when, as has so often happened, a tribe, originally non-Hindu, adopts—perhaps with an eye to an improvement in its social status—the Hindu faith, the *onus* of proving that it is governed in all respects—adoption, for example—by Hindu law may rest on the person who contends as much. Even a single family may plead the custom of the family, and, for example, contend for primogeniture as its law of succession. The Privy Council has sometimes been criticised, even as English judges in India have been criticised, by native Indian lawyers for going back to the Sanskrit tables of the law and ignoring the customs or usages which, in the course of time, have encrusted and almost obliterated them. I was reading the other day just such a criticism of the Privy Council decision that an adoption by a man who already has a son, real or adopted, is invalid. But there is often a good deal to be said for going back to the ancient texts. I will give you a supreme example. Not so very many years ago a case between two Mahommedans came before their lordships involving the question of the rights of females adopted into family brothels—there are such things in some parts of India, and custom was pleaded in favour of their rights. Their lordships refused to accept the custom pleaded, and indeed proved, on the ground that the law of the Koran prohibited prostitution. Can one doubt they were right? After all, a custom, even when proved, must always be subjected to the test of justice, equity and good conscience, or, as the case may be, of public policy. In a Privy Council case from Western India, a custom was set up whereby the trustees of a religious institution might sell their trust. The sale of a trust!—the mere idea of such a thing would be enough to make Hardwicke and Eldon turn in their graves; and their Lordships, holding that it was contrary to public policy, would have none of it.

Let me take one or two outstanding examples of the enforcement of the principles of native law, against all attempts to introduce into it alien conceptions of English law. In 1872 a great case came before the Privy Council known as the case of *Tagore* v. *Tagore*. In that case the testator, a Hindu, made a will devising his lands under a series of limitations which would have been dear to the heart of a conveyancer in Lincoln's Inn. The will adopted the alien principle of primogeniture, created an estate tail and was positively alive with contingent remainders, although it prohibited the application of any rule of English law whereby the entails might be barred. It came before a famous English judge of his day, Sir Barnes Peacock, in the High Court of Bengal, the only son of the testator, who was disinherited, suing to have the will set aside. The judge, in giving judgment against the will, observed: "A contingent remainder must be supported by a freehold estate, and the Hindu law knows of no distinction between freehold estates and estates less than freehold. I am at a loss to understand how the law of executory devises of springing or shifting uses, or such modifications of the law of immovable property as sprang up after the Statute of Uses, and were dependent on it, can be applicable to cases governed by Hindu law." The Privy Council, in a judgment delivered by that distinguished lawyer, Mr. Justice Willes, went further in confirming the judgment of the High Court of Bengal. It pointed out that the English law of succession, with its rule of primogeniture as to freeholds, bore in it no trace of religion beyond the trust formerly reposed in the Church to administer personal property, while, on the other hand, in the Hindu law of inheritance the heir or heirs are selected who are considered most capable of exercising those

religious rites which are considered to be beneficial to the deceased. And the Privy Council went on to reject the will on the ground that, among other things, the kind of estate the testator had tried to create was unknown to Hindu law and wholly repugnant to it. The terms of that will, except for one or two peculiarities, must have been dear to their lordships, if viewed, as it might have been, as the tribute of a Hindu testator to English law; none the less they decisively rejected it as an act of apostasy from the Hindu law. "A private individual," they added, "who attempts by gift or will to make property inheritable otherwise than as the law directs, is assuming to legislate—the gift must fail." You will find much the same attitude taken up in a recent judgment of the Privy Council, *Bartlett* v. *Bartlett*, delivered by Lord Sumner. In that case a Moslem British subject domiciled in Egypt had made a will, in the English form, leaving all his property to his widow and children, as under English law an Englishman unquestionably might do. But he, with a singular lack of piety, had forgotten his mother, and she contested the will. Under Moslem law a mother is entitled to a share of the estate of a deceased son, independently of any testamentary disposition by him—Moslem law has never gone as far as modern Hindu law, still less as far as English law, in adopting freedom of testamentary disposition. Lord Sumner gave judgment for the mother in these significant words, when refusing to apply an English Act; the Wills Act of 1837, in favour of the will. "A British subject who would otherwise be bound by Moslem law, cannot at his option, and to the prejudice of relatives who have, as such, a right to inheritance by Moslem law, invest himself with a wider disposing power than the Moslem law gives him—simply by making his will under and in conformity with the Wills Act." Those of you who did me the honour to be present at my last lecture will remember how I emphasised the point that their lordships had always steadily set their face against what I called proselytism in the interests of English law when they were called upon to interpret other laws than our own. Could you have a better example than that?

A good deal of English law has, it is true, been introduced into India, in some degree by judicial interpretation, but far more by deliberate legislation, in the way of codification. In this way there has been established what has been aptly called "a sort of inchoate common law of India." There is the Indian Penal Code, the Evidence Act, the Civil Procedure Act, the Trusts Act, the Contract Act, the Specific Relief Act, the Probate and Administration Act, the Negotiable Instruments Act, the Transfer of Property Act, and much besides. These codes are introductory of English law, and in cases arising under them the Indian courts have followed English decisions prior to the date of codification. Of that work of codification, associated with the great names of Macaulay, Maine, Stephen, Ilbert, Pollock and others, more in a moment, but I would draw your attention to one significant fact. There is one great branch of English law which has been adopted in India without any such deliberate codification, but by a kind of judicial legislation—I refer to the law of civil wrongs. Now there is no principle more firmly rooted in our law of torts than that rule—exception perhaps, one ought to call it—known as the rule in *Rylands* v. *Fletcher*, namely that a person who collects and keeps on his own land anything the escape of which will do injury to his neighbour does so at his peril, and is absolutely liable—liable that is to say without proof of negligence—for its escape. A man, as was decided in that case, who collects water on his land in an artificial reservoir, resulting in the escape of the water and damage to the plaintiff's house, is absolutely liable for the consequences. But the Judicial Committee has declined to extend that rule in all its rigour to India. In so doing it took notice of Indian custom, and where a *zamindar* maintained a tank by custom for the irrigation of an agricultural district, and the tank overflowed, it declined to hold him responsible.

In other words, it took account of Indian conditions. You will see, therefore, that even where we have applied our common law of torts to India, we have done it in no insular spirit. Many years ago the King's Bench Division of our High Court laid down that an elephant is a dangerous animal which the owner keeps at his peril. Commenting on that decision, my learned friend, Sir Frederick Pollock, observed: "We are in no way concerned to dispute the propriety of this decision in England, but surely it would be both absurd and disastrous to apply it to India!" And I think their lordships in Whitehall, if such a case ever arose, would agree with him.

Indeed, it is significant that all through the great Anglo-Indian codes of law, there runs like a golden thread the saving of native usage. The Indian Contracts Act, based though it is on English law, allows the customs of particular Indian trades to be set up; the Indian Trusts Act does not apply to religious endowments. So with the Negotiable Instruments Act and the Transfer of Property Act. The famous Indian Succession Act does not apply to Hindus. Even the Civil Procedure Act, although it applies to the whole of British India, takes notice of Indian family conditions—for example, it exempts *purdah* ladies from personal appearance and allows their evidence to be taken on commission. I know no greater tribute to all this legislation than that of a distinguished Indian native lawyer, Mr. Acharyya, equally distinguished as jurist and practising lawyer. This is what he says: "Throughout the whole legal history of British India, one important principle has always been recognised by the legislators, and that principle is to combine the utmost possible respect for native opinions and institutions with a gradual improvement of those institutions and their adaptation to changing circumstances."

The introduction of English law, whether by codification or by judicial legislation, has probably gone as far as it can go, though we may yet see a great development, by way of imitation, in commercial legislation, by the new legislature as India becomes more and more industrialised. Its introduction has had in many ways a stimulating effect. It has induced native Indians to study our law, and in their study of it they have shown a remarkable legal instinct. I know no better work, within its compass, than, for example, the Tagore lectures by Mukhopadhyay on the Law of Perpetuities. And there are many others. Hard things are sometimes said against Indian pleaders; but they often become brilliant jurists and make excellent judges. I have had hundreds of Indian law students passing through my hands—I have also examined many for the Indian Civil Service—and all I can say is that they seem to have a most extraordinary appetite for law. No doubt they have an equally extraordinary, and much more alarming appetite for politics, but we have no right to complain of that. The same was true of Coke and all the common lawyers who fought the great constitutional battle with the Stuarts. If I had any criticism of them to make it would be that they study our law in some directions too little and in others they study it too much. There are, for example, limits to the domestication of English constitutional law in India, and I can no more conceive of the immediate naturalization of Magna Carta in Bengal than of an estate in fee tail. Litigious they are, but has not Maitland said of ourselves that we are a litigious people and that it is "an amiable trait"? Did not a great continental jurist say of us that the secret of our greatness was that we took to law as a duck takes to water, and that every Englishman would go to law with another Englishman to maintain what he regarded as his right, regardless of the other's rank, even as he would take off his coat and challenge him to fight?

All that is, however, something of a digression.

Let me draw your attention to certain sacramental words that appear in the statutes and charters in which British jurisdiction in India originated. You will find therein certain words—they are common form—whereby the judges, in the

absence of authority in Hindu or Mahommedan text-books, are directed to act in accordance with "justice, equity and good conscience." The Privy Council laid down in 1887 that these words must be generally interpreted to mean the rules of English law "if found applicable to Indian society, and circumstances." A long stretch of history lies behind that decision and there are few things more creditable to our administration of justice in India than the way in which we have qualified the application of English doctrines. I will confine myself to one example and it is sufficiently remarkable. Right down to the year 1920 it was a rule of English law—of English equity—that if a British subject who happened to be a Roman Catholic, made a bequest of personalty for masses to be said for the repose of his soul, and for the maintenance of his faith, that bequest was void as savouring of what the law called a "superstitious use." A superstitious use has been defined, not altogether adequately but the definition will do, as one which has for its object the propagation of the rites of a religion not tolerated by law. In the year 1920 there came before the House of Lords a great case, *Bourne* v. *Keane*, in which just such a bequest had been declared invalid by the Court of Appeal. And in the House of Lords a judgment was delivered which, alike in felicity of diction, in historical perspective, in breadth of vision, in emancipation from the hypnotising effect of a current of contrary authority, and, above all, in its liberation of society from the dead hand of an intolerant past, was one of the most memorable judgments ever delivered from the Woolsack. Having said so much, I need hardly tell you that it was delivered by Lord Birkenhead. And in that judgment, by a process of reasoning in which there was not a flaw, he declared in favour of the bequest and declined to hold that a religious ceremony cherished by millions of our Roman Catholic fellow subjects in Ireland, in Quebec, and indeed throughout the British Dominions—was merely a superstitious rite. Reading that judgment again the other day, I noticed among many other striking passages, his lordship declared the satisfaction he felt in deciding that the law of England shall "correspond," as he put it, "in this important point with the law of Ireland, of our great Dominions and of the United States." True enough, for if you look up the Commonwealth Law Reports for 1917 you will find the High Court of Australia declaring, in a similar case (*Nelan* v. *Downes*), that the celebration of the mass is a charity in the strict legal sense, and that, whatever might be the law in England, its reception in Australia did not carry with it the statute of Edward VI on which, until Lord Birkenhead's emancipating judgment, our Chancery Courts had founded their decisions invalidating such bequests. But there was one British possession in the passage I have quoted from Lord Birkenhead for the mention of which I looked for in vain. It was India. He might have added that his decision was bringing the law of England in harmony not only with that of Ireland and the great Dominions overseas, but with that of British India. Long ago, as long ago as 1864, it was laid down by the High Court of Bengal (you will find it in Hyde's reports) that a bequest by a Roman Catholic of Portuguese descent, born and domiciled in Calcutta, for the performance of masses was not a superstitious use in India. "It is clear," said the chief justice, in that case, "that the policy of the law intended to be introduced into India not only by the Charter Act of George I, but by all subsequent charters and Acts, was one of toleration," and he went on to quote that statute of 23 George III which laid down that "regard should be had to the civil and religious usages of the natives." Nowhere has that regard been so conspicuous as in our interpretation of the law as to those religious endowments which play so large, so honourable a part in the social life of India. I cannot quote you a case from the Privy Council reports of a direct decision that a bequest for the endowment of a Hindu idol is not void as "a superstitious use." I cannot quote you a case, for the simple reason that we have never in our administration of Hindu law supposed it could be. I doubt if any such bequest has ever been challenged in any court in India, still less in the Privy Council on such a ground. But I could quote you a hundred cases in which such bequests have been upheld. No! All the cases that have arisen and may arise as to the validity of such bequests are directed to their genuineness. Once let it be established that the pious Hindu has conveyed, devised or bequeathed his property for the endowment of an idol, then *cadit quæstio*. The gift is good. But if it be a gift to defeat creditors, to mask an attempt to make family property inalienable in perpetuity, then, indeed, it may be challenged, for the very simple reason that it is not what it professes to be and is intended to defeat the law itself. There was a very neat example of this in an Indian appeal which came before the Privy Council in 1917. There a Hindu testator, purporting to create an endowment in favour of an idol, settled, in fact, his property in perpetuity for the benefit of his descendants. The judgment of the Privy Council on that testamentary effort was even as the judgment of Solomon or the counsel of Ahithophel. They declared the trust in favour of the idol valid, but that in favour of the descendants invalid, and decreed that the property should pass to the testator's heirs as an intestacy, subject always, however, to the trust in favour of the idol which was to be a charge on the estate. I have sometimes heard the phrase "a grinning idol"—I have never seen one. But if ever an idol was convulsed with ironic laughter, I think it must have been the idol which was the object of so much solicitude on the part of their lordships.

The law of idol-worship and of religious endowments, as laid down by their lordships, is a very fascinating branch of Hindu law, but I have no time to pursue it. You can read much that is suggestive about it in a very recent case in which their lordships solemnly decreed that an idol, whose "shebaits" were at loggerheads about it, should have appointed unto him a next friend. Almost, he became a ward of court. The trouble with the idol is that, being a juristic person, he defies partition and hence cannot be the object of a suit for partition, and when the joint family is dissolved by such a suit, provision has to be made for what is called a "term of worship" for each of the partitioners in turn. He has long been a privileged person in Hindu law—he need not (there was some conflict of opinion in the Indian law books on this point, but an Act of 1916, the Hindu Disposition of Property Act, ought to have resolved it) be in existence at the death of the testator, nor need be his guardian under a power of appointment in a will. It is a breach of trust for his "shebait" or officiating priest to appropriate to his own use any offerings that may be made to him. Again, a trust in favour of an idol is void for uncertainty unless a particular deity be expressly named. And so on. Truly may it be said that English equity has here come not to destroy the Hindu law but to fulfil it.

(*To be continued*).

ANGLO-GERMAN TRIBUNAL.

The First Division of the Anglo-German Mixed Arbitral Tribunal, sitting in London, disallowed the claim of Messrs. Baron and Salaman, British nationals, against Geheimer Rat Pommer for the sum of £886 7s. 11d., together with interest, alleged to be due on certain transactions in stocks and shares in England, and to have become due on 28th July, 1910. The claim, which was brought under Article 296 of the Treaty of Versailles, was primarily resisted by the debtors on the ground that the debt was barred by prescription. The Tribunal, in their judgment, referred to their decision in Case 2203, *Weiser and Co.* v. *The Heirs of Ludwig Durr* (dated 24th November, 1926), and said that, in accordance with the view expressed in that decision, the debt in question was barred by prescription before the outbreak of war. The creditors had further contended that the debtor had given a promise to pay the debt, and that the period of prescription, therefore, was thirty years. The debtor, however, contested this, and there was nothing in the facts of the case to show that such promise had in fact been given. Judgment was entered for the debtor accordingly, with £18 as costs.

High Court—King's Bench Division

Buxton *v.* Cumming.

Swift, J., and a Common Jury. 8th March.

Betting Transactions—Debtor's Liability—Agreement to Pay—Question of Misrepresentation—Dictaphone Record in Evidence.

The agreement by a debtor to pay a debt resulting from a betting transaction was held to be enforceable although obtained under the threat that, notwithstanding court proceedings were pending, he would be reported to Tattersall's committee. His lordship also stated that he saw no reason why the dictaphone record of an interview should not be accepted in evidence.

The plaintiff in this action, James Buxton, a bookmaker, claimed from the defendant, Alexander Putnam Cumming, the sum of £1,000 alleged to be due to him under an agreement in writing dated the 2nd October, 1926, whereby the defendant agreed to pay the said sum. The £1,000 claimed was in respect of gaming and wagering transactions which the defendant had entered into with the plaintiff. The defendant denied liability and did not admit that he entered into the agreement referred to, and alternately pleaded that if there was an agreement he was induced to enter into it by the false representations of William Ernest Irving, also known as A. Harrison Ford, secretary to the National Turf Protection Society. Counsel for the plaintiff said that the defendant was introduced to the plaintiff at Ascot in 1923, when he made bets with him to the extent of £2,500. He, the defendant, lost £1,689, which debt he later reduced to £1,089. The plaintiff subsequently brought the matter to the notice of the National Turf Protection Society who were considerably hampered in their negotiations with the defendant due to his then being in Spain on account of illness. Eventually a writ was issued for the balance. The plaintiff, in evidence, said that the defendant had never disputed the claim. The secretary to the National Turf Protection Society gave evidence of his interview with the defendant on the 2nd October, 1926, and of his efforts to obtain payment of the debt for the plaintiff; he had endeavoured to persuade the defendant to agree to pay to avoid being reported to Tattersalls. The witness also stated that immediately after the interview he dictated into a dictaphone his recollection of what took place. His lordship then raised the question whether a dictaphone record had ever been accepted in evidence by the Courts, and upon counsel replying that he did not think so, said that he saw no reason why such a record as the one which the witness said he had made should not be put in evidence. The witness further stated that he told the defendant that unless the account was settled he would be reported to the committee of Tattersalls, and would be "warned off" if he failed to comply with their order. The defendant had then agreed to pay by instalments. Counsel for the defendant asked the witness if he did not know that Tattersalls would not hear complaints when legal proceedings were alive. The defendant was not called to give evidence, but his counsel contended that the agreement to pay was obtained upon a misrepresentation of the secretary of the National Turf Protection Society that otherwise the defendant would be reported to Tattersalls' committee.

Swift, J., referred to the facts of the case, specifying the sums involved, and held that there was no fraudulent representation by the secretary of the National Turf Protection Society, and no defence to the claim. He directed the jury to return a verdict for the plaintiff for whom judgment was entered for £1,000, with costs.

Counsel: For the plaintiff, *Serjeant Sullivan*, K.C., and *Ronald Smith*; for the defendant, *J. P. Valetta*.

Solicitors: *Sydney A. Musson; W. White and Co.*

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Waller *v.* Waller.

Lord Merrivale, P., and Hill, J. 8th February.

Husband and Wife—Separation Order—Application to Discharge on Ground of Adultery—Six Months' Limitation—Summary Jurisdiction Act, 1848, 11 & 12 Vict. c. 43, ss. 1, 11—Summary Jurisdiction (Married Women) Act, 1895, 58 & 59 Vict. c. 39, s. 7.

Application by a husband under s. 7 of the Summary Jurisdiction (Married Women) Act, 1895, to discharge an order for maintenance on the ground of adultery by the wife subsequent to the order must be made within six months of the time when the adultery was committed.

This was an appeal from an order made by the Windsor Justices on 4th November, 1926, discharging a separation order obtained by the wife on 4th March, 1912, the ground of rescission being that the wife had been guilty of adultery in 1915. The justices had before them a written admission by the wife that in 1911 she had been guilty of an act of adultery with one Rowe, and they had other evidence that in 1915 she had been guilty in like manner. The main ground of appeal was that the justices were wrong in law in that more than six months had elapsed between the date of the second complaint and the date of the act of adultery alleged against the wife, and that there was therefore no jurisdiction to discharge the separation order.

Lord Merrivale, P., after stating the facts, said: As to the ground of appeal based upon the terms of a section in the Summary Jurisdiction (Married Women) Act, 1895, which, subject to modification in the recent statute of 1925, governs the jurisdiction of the justices upon complaints of this kind. Section 7 of the 1895 Act makes two classes of provisions. It provides that justices, after an order has been made within their jurisdiction under the statute, can hear either the husband or the wife to show cause upon fresh evidence why the justices should not alter, vary, or discharge any such order. With regard to that provision, it is comprehensive enough to be employed at any time. No doubt its primary purpose is to enable justices upon fresh evidence to re-try an issue, but its effect is not exhausted by re-trial of an issue. Its effect extends, in the specified case of change in the means of the parties, to the consideration and variation of an order upon matters which have occurred since the making of the order. I am not professing to delimit the operative effect of the respective parts of the provisions in the first part of s. 7, but I need say only this, that that part of the section deals with matters which may be dealt with at any time. Within that part of the section, upon a complaint properly made, it was open to the justices to receive proof that their order of 1912 had been an unjust order, because the wife, having regard to the adultery of 1911, was an adulterous wife, but no summons was before them which provided for a re-hearing of the case on which the order had been made. What was before them was a charge of subsequent adultery. Now the question is whether the comprehensive provision in the first part of the section relates to this case, in which evidence of adultery subsequent to the order was received and acted upon, although it was evidence of an act of adultery alleged to have taken place eleven years before the hearing before the justices. On behalf of the appellant it has been said that the second part of the section relates specifically to this matter, and that the jurisdiction of the justices in respect of acts of adultery after the order, is to discharge the order under the second part of the section, whereby if any married woman upon whose application an order shall have been made shall commit an act of adultery "such order shall upon proof thereof be discharged." There is no doubt of the peremptory authority

of the justices to discharge an order upon proof of an act of adultery committed after the making of the order. It may have been the intention of the legislature that that should be the extent of the authority of the justices with regard to that class of misconduct. The wife appeals upon the authority of ss. 1 and 11 of the Summary Jurisdiction Act, 1848, which, by reference, is incorporated in the Summary Jurisdiction (Married Women) Act, of 1895.

In my judgment the order which the justices made discharging the order of 1912 is included within the terms of s. 1 of the Act of 1848. It is not an order for the payment of money, but it is an order otherwise than for the payment of money. It is an order to discharge an order for the payment of money. When the justices dealt last year with a complaint that the wife had been guilty of adultery in 1915, and proceeded thereupon to make an order for discharge of a previous order, that was a proceeding which was outside the jurisdiction of the justices by reason that within the meaning of s. 11 the matter of such complaint arose at the time when the alleged act of adultery was committed—namely, in 1915. It may well be said—at least the observation will occur—does not such a view place a husband who has a guilty wife in a difficulty and in a *primâ facie* unjust position? There was a time when that observation could have been made more effectively than it can now, but if a husband, who is under an order for the payment of money for the maintenance of his wife, takes so little notice of her doings that he is not aware for twelve years whether she is living chastely or not, it may be thought that he prefers to pay rather than take care. But there is this further to be said, that at the time, by means of the provisions for poor persons' litigation, especially in this Division, there is abundant opportunity for a man, whose wife has been guilty of adultery, and has not put himself in an impossible position as a complainant, to proceed to obtain a divorce.

My view is that the justices have power to discharge orders for payment of money to a wife if complaint of an act of adultery of the wife is brought within six months of the time when it has been committed. For those reasons, in my opinion, this appeal must succeed in this way, that the order must be discharged, but that the proceeding must be remitted to the justices in order that they may do what in their judgment justice requires, either by hearing the parties upon a new complaint or in any other mode within their jurisdiction.

HILL, J.: I agree.

COUNSEL: *G. O. Slade; J. W. Eddy.*

SOLICITORS: *Bower, Cotton & Bower*, for *T. W. Stuchbery and Son*, Maidenhead; *C. T. Lewis.*

[Reported by J. F. COMPTON MILLER, Esq., Barrister-at-Law.]

Societies.

The Law Society.

The following candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on the 16th and 17th February, 1927: James Abson, Dilys Ainley, Herbert Mylrea Allen, John Bryan Allinson, William Geoffrey Attwood, Richard William Douglas Auld, Stanley Calvert Broadbent, Avalon St. George Bulleid, Arthur Crawford Caffin, Cyril Ernest Channon, George Anthony Chapman, Alan David Clark, Ralph Henry Cole, Charles Derrick Cornish, Richard Oswald Spotswood Dimmock, Frank Dennis Evans, Donald Charles Campbell Ferrier, Francis William Forbes, James Probyn Franck, Alfred Norman Gwynne, Frank Cyril Harrison, Robert Henry Cowell Herron, Bertram Carmichael Hobbs, John Jacobs, Benjamin Johnson, Charles Lionel Kayser, Robert Matthias Kenworthy, Edward Marmaduke Breckon Kidson, John Gilchrist Langley, Robert Paul Joseph Leborque, Ivy McIntyre Haselden Lewis, John Howes Linnell, Warren Edward Lovesy, James Ellis McComb, Henry Louis Johnson Massey, Robert Mathew, Aubrey Dyas Perkins, Ethel Pitts, Charles Maurice Priddey, David Horsley Pritchard, Charles Bertram Read, Ernest Gerald Reeve, Henry Randall Richards, George Morrey Roberts, Alexander Gilbert Robertson, Robert Robinson, Thomas Norman Stanworth Roose, John Frederick Bridge Satchell, Paul Alexander Saunders, James Adamson Shaw, Victor Osan Slesser, Harry Smith, James Smith, William Howard Smith, James Stanley Stringer, William Dennistoun Sword, Owen Phillips Thomas, William Harold Turner, Robert Arnold Watson, Henry de Pinna Weil, Kenneth Alexander Wilson.

No. of candidates, 102. Passed, 61.

United Law Society.

A meeting of the Society was held in the Middle Temple Common Room on the 7th inst., Mr. L. F. Stemp in the chair. Mr. F. H. Butcher opened—"That in the opinion of this House the case of *Parker* v. *Millar*, 1926, 42 T.L.R. 408, was wrongly decided." Mr. L. F. Stemp opposed. There also spoke Messrs. E. H. Pearce, N. Tebbutt, A. O. Hughes, I. E. Harper, H. S. Wood Smith, and J. MacMillan. The opener having replied the motion was put to the meeting, but was lost by one vote.

Law Association.

A meeting of the Directors was held at The Law Society's Hall on Thursday, the 3rd inst., Mr. J. H. Molony in the chair, the other Directors present were Messrs. E. B. V. Christian, H. B. Curwen, F. W. Emery, C. E. Few, P. E., Marshall, A. E. Pridham, J. E. W. Rider, John Venning, W. M. Woodhouse, and the Secretary (Mr. E. E. Barron) A sum of £160 was voted in relief of deserving applicants, five new members were elected, and other general business transacted.

Solicitors' Benevolent Association.

The monthly meeting of the directors of this Association was held at The Law Society's Hall, Chancery-lane, London, on the 9th inst., The Rt. Hon. Sir William Bull, Bart., M.P., in the chair. The other directors present were Messrs. F. E. F. Barham, E. E. Bird, E. R. Cook, T. S. Curtis, E. F. Knapp-Fisher, E. B. Knight, C. G. May, R. W. Poole and A. B. Urmston (Maidstone). £1,223 was distributed in grants of relief, fifty-nine new members were elected, and other general business transacted.

The Medico-Legal Society.

(President: The Right Hon. LORD JUSTICE ATKIN.)

An ordinary meeting of the Society will be held at 11 Chandos-street, Cavendish-square, W.1, on Thursday, the 24th inst., at 8.30 p.m., when Sir Bernard Spilsbury will show "A Hat from a Fatal Case of Shooting," and give a short communication thereon. This will be followed by a paper by Miss Letitia Fairfield, C.B.E., M.D., D.P.H., on "Some Psychological Reactions of the Physiological Crises in Women," which will be followed by a discussion. Members may introduce guests to the meeting on production of a member's private card.

The London Solicitors' Golfing Society.

The annual meeting of the above Society was held at The Law Society's Hall, on Thursday, the 10th inst., when The Right Hon. Lord Riddell was elected President, Mr. B. Trayton Kenward, Captain, and Mr. H. Forbes White Hon. Secretary and Treasurer. All London practising solicitors and their articled clerks are eligible for membership, and any enquiries addressed to the Hon. Secretary at his offices, Bank-buildings, Ludgate-circus, E.C.4, (Telephone 1703 City), will be gladly and promptly attended to.

Cardiff Law Society.

The annual dinner of The Cardiff Law Society took place at the Park Hotel, Cardiff, on Tuesday, the 22nd February, under the chairmanship of the President (Mr. A. F. Bland). Mr. Justice Finlay, who was among the guests, responded to the toast of "His Majesty's Judges," submitted by the Chairman. Whilst Mr. Justice MacKinnon replied to the toast of "The Law of the Land," proposed by Sir Donald Maclean, K.B.E. The other speakers included His Honour Judge L. C. Thomas, Mr. Gilling, Vice-President, Mr. C. St. D. Spencer, and Mr. Sheen (Dean of the Faculty of Medicine). The other guests included Sir William Diamond, K.B.E., Sir William Davies, Mr. A. P. Carey Thomas, Mr. Artemus Jones, K.C. and Mr. J. H. P. Berthon. There was an excellent attendance.

Sussex Law Society.

The Annual Meeting of the Sussex Law Society was held on the 23rd ultimo., at Eastbourne. This was the first occasion on which the Society had met in that popular health resort, and the event was of special interest because of the working arrangements which have been made between the Eastbourne Law Society and the County Society, which are similar to those existing between the County Society and the Hastings Law Society. The accession of the Eastbourne Law Society to the County Society marks the completion of the scheme initiated years ago of the extension of the Society's work in the county. The Society now covers the whole district from Rye on the east to Chichester and Midhurst on the west, and is now the largest provincial society with the exception of Birmingham and Liverpool.

The proceedings commenced with a luncheon at the Queen's Hotel, at which Mr. A. A. Baines (of Messrs. FitzHugh, Woolley, Baines & Woolley, of Brighton), President of the Society for the past year, presided. Among the guests were the Mayor of Eastbourne (Miss Hudson, J.P.) and Mrs. Swan, daughter of an Eastbourne solicitor, who has herself qualified as a solicitor, although not in actual practice, the occasion being the first on which ladies have honoured functions organised by the Society with their presence.

Among those present were Mr. A. C. Hillman (President of the Eastbourne Law Society), Mr. C. A. Pead (President of the Hastings Law Society), and Messrs. W. Stevens, C. H. Waugh, S. T. Maynard, H. G. Baily, A. C. Borlase and Henry Layton Staffurth (ex-Presidents of the Sussex Law Society), Messrs. B. F. Meadows (Hastings), W. Dawes (Rye), W. Carless (Hastings), F. C. Sheppard (Battle), and a number of solicitors from all parts of the county, including Hastings, Eastbourne, Haywards Heath, Uckfield, Lewes, Littlehampton and Brighton.

There were no formal speeches, but Mr. A. A. Baines, on behalf of the Society, expressed the pleasure of the members at visiting Eastbourne and of the presence of the Mayor.

A business meeting was held afterwards, at which the following appointments were made: President for 1927, Mr. A. Chester Hillman (Eastbourne); Hon. Treasurer, Colonel C. Somers Clarke; Hon. Secretary, Mr. F. Bentham Stevens; Hon. Librarian, Mr. L. F. M. Williams; General Committee, Messrs. H. G. Bailey, A. C. Borlase, B. Bunker, W. Graham Hooper, S. T. Maynard and H. L. Staffurth.

An amendment to the rules was adopted in dealing with the method of selecting two members of the Committee who should be ineligible for re-election, and the effect of which will be that any member who has not attended one-half of the meetings of the Committee since his election will automatically become ineligible, and the question of seniority will only arise if no member is rendered ineligible by non-attendance.

The annual report and balance sheet were adopted, and special reference was made to the formation during the past year of the Sussex Board of Legal Studies, which is composed of representatives of the Law Society, the Sussex Law Society, the Chichester, Eastbourne, Hastings and Worthing Law Societies, London University and the Brighton Technical College.

Sheffield and District Incorporated Law Society.

The fifty-second annual general meeting of this society was held at The Library, Bank Street, Sheffield, on Friday, the 25th February, with the President (Mr. A. P. Aiglewood) in the chair. The annual report was submitted and adopted, and the accounts for the past year received and passed. Resolutions expressing the cordial thanks and appreciation of the Society, the President, the Hon. Treasurer (Mr. P. K. Wake), and the Hon. Secretary (Mr. C. Stanley Coombe) for their services during the past year were recorded. Mr. Edward Bramley was unanimously elected President for the ensuing year, with Mr. F. B. Dingle (Clerk to the Justices) as Vice-President. The Hon. Secretary and the Hon. Treasurer were unanimously re-elected.

Incorporated Accountants.

The next Examination of Candidates for admission into the Society of Incorporated Accountants and Auditors will be held on the 2nd, 3rd, 4th and 5th of May.

Women are eligible under the Society's regulations to qualify as Incorporated Accountants upon the same terms and conditions as are applicable to men.

Law Students' Journal.

Law Students' Debating Society.

At a meeting of the Society, held at The Law Society's Hall on Tuesday, the 8th inst. (Chairman, Mr. John F. Chadwick), the subject for debate was: "That in the opinion of this House the case of *Poland* v. *John Van & Sons*, 1927, 1 K.B. 236, was wrongly decided." Mr. E. G. M. Fletcher opened in the affirmative. Mr. D. Geddes seconded in the affirmative. Mr. H. M. Pratt opened in the negative. Mr. P. H. N. Oppenheimer seconded in the negative. The following members also spoke: Messrs. H. Malone and L. V. Ardagh. The opener having replied and the Chairman having summed up, the motion was carried by three votes. There were twenty members and one visitor present.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, the 15th inst. (Chairman, Mr. H. Malone), the subject for debate was "That in the opinion of this House the growth of trusts is to be welcomed." Mr. Raymond Oliver opened in the affirmative and Mr. R. D. C. Graham opened in the negative. The following members also spoke: Miss C. M. Young, Messrs. John F. Chadwick, H. M. Pratt, R. A. Beck, L. Ardagh, H. Shanly, H. Infield and Dr. Otto Haas. The opener having replied, and the Chairman having summed up, the motion was lost by four votes. There were eighteen members and two visitors present.

Wakefield and District Law Students' Society.

At the last meeting of this society held in the Law Library, Wakefield, on the 2nd inst., Mr. R. Pilkington, LL.B., in the chair, the following subject was debated: "A, who had been addressing a political meeting, had reason to fear that he would be assaulted by some roughs on leaving the building. To minimise the risk, instead of wearing his own hat and overcoat, he deliberately took from the cloak-room (without B's permission) the hat and coat of B, and with their help got away unscathed. B, not being able to find another hat and coat, assumed those abandoned by A, and in consequence was mistaken for A and seriously assaulted. The hats and coats have since been returned to their true owners. B is now suing A for damages for all the injuries which he has sustained. Will he succeed?" Mr. A. A. Collins led for the affirmative and Mr. C. Craven for the negative. The following members also spoke: Miss Barker and Messrs. E. Barker, L. J. L. Burton, A. B. Fox, H. Hall and J. R. Nicholson. After the chairman had summed up, the leaders replied, and the voting was equal. The chairman exercised his casting vote for the affirmative.

Legal Notes and News.

Appointments.

The Lord Chancellor has appointed Mr. HUGH LOVEDAY BEAZLEY, to be the Judge of the County Courts on Circuit No. 16 (Hull, etc.), in the place of His Honour Judge Head (deceased).

Mr. JAMES DALE CASSELS, K.C., M.P., has been appointed Recorder of Guildford, in succession to the late Sir Edward Marshall Hall, K.C. Mr. Cassels was educated at Westminster City School, and has been Unionist M.P. for West Leyton since 1922. He was called to the Bar by the Middle Temple in 1908, and took silk in 1923. He had worked for several years in the Press Gallery of the House of Commons.

The King, on the recommendation of the Home Secretary, has made the following appointments: Mr. WILLIAM DE BRACY HERBERT to be Recorder of Newcastle-under-Lyme, in place of Mr. A. J. David, K.C., resigned; and Mr. ARTHUR FREDERICK CLEMENTS to be Recorder of Tewkesbury, in place of the late Mr. A. J. Brice. Mr. Herbert was called by the Inner Temple in 1893 and is editor of "The Law Times," "The Law Times Reports," "The County Courts Chronicle," "Cox's Criminal Cases," and "Paterson's Practical Statutes." Mr. Clements was called by the Middle Temple in 1911.

Mr. JOHN TIBBITS, solicitor, a member of the firm of Messrs. Moore & Tibbits, 36, High Street, Warwick, has been appointed Clerk to the Warwickshire County Justices. Mr. Tibbits, who was admitted in 1885, also holds the appointments of Clerk to the Borough Justices, Clerk to the Warwick Joint Hospital Board, Registrar of the Archdeaconry of Warwick and Borough Coroner.

Mr. CYRIL J. NEWMAN, solicitor, a member of the firm of Messrs. Allington, Hughes, Bate & Newman, of 4, Regent

Street, Wrexham, has been appointed Assistant Solicitor in the office of Mr. H. Lloyd Parry, B.A., B.Sc., LL.B., Town Clerk of Exeter. Mr. Newman was admitted in 1921.

Mr. STANLEY C. WARDEN, solicitor, has been appointed Registrar of Warwick County Court. Mr. Warden was admitted in 1892.

Mr. CLIFFORD K. WRIGHT, B.A. (Oxon.), assistant solicitor in the office of Mr. Percy M. Heath, solicitor, Town Clerk of Manchester, has been appointed Deputy Town Clerk of Loughborough. Mr. Wright was admitted in 1924.

Mr. JOHN LEIGH TURNER, solicitor, town clerk of Blyth, has been appointed Clerk to the Blyth Rating Authority. Mr. Turner was admitted in 1906.

Mr. A. S. COLDHAM, solicitor, Clerk to the St. Austell Board of Guardians and Rural District Council and Clerk to the Mid-Cornwall Assessment Committee, has been appointed Clerk to the Bodmin Rural District Council and Rating Authority. Mr. Coldham, who was admitted in 1925, will continue to hold his other appointments.

Mr. JOSEPH WILSON, M.C., LL.B., solicitor, Deputy Town Clerk of Bootle, has been appointed Clerk and Solicitor to the Bebington and Bromborough Urban District Council, in succession to the late Mr. Thomas Sproat, who had decided to retire at the end of the present month, but who died recently after a short illness. Mr. Wilson was admitted in 1914.

Mr. HORACE BAILEY CHAPMAN, solicitor, of the firm of Messrs. W. J. Drewry & Newbold, of 45, High Street, Burton-on-Trent, has been appointed Deputy Town Clerk of that county borough. Mr. Chapman was admitted in 1923.

Mr. I. M. CULE, Solicitor, Assistant Town Clerk of Merthyr Tydfil, has been appointed Clerk and Solicitor to the Skegness Urban District Council.

Mr. CLEMENT T. CHEVALLIER, Assistant Solicitor in the office of Mr. Cecil Oakes, LL.M., Clerk to the East Suffolk County Council, has been appointed Assistant Solicitor in the office of Mr. Brian S. Miller, Clerk to the Devonshire County Council. Mr. Chevallier was admitted in 1925.

The Colonial Office announces that the King has been pleased to approve the appointment of Mr. CHARLES FREDERICK BELCHER, O.B.E., M.A., LL.B., Judge of the High Court of Nyasaland since 1924, to be Chief Justice of the Supreme Court of Cyprus in succession to Sir Sidney Charles Nettleton, promoted Chief Justice of Gibraltar. Mr. Belcher, who is an Australian—is a member of the Victorian and English Bars and entered the Colonial Service in 1914, but before taking up his duties in Nyasaland was appointed a magistrate in Uganda in 1916, Assistant Judge in Zanzibar and a member of His Majesty's Court of Appeal for British East Africa in 1920, and was called to the Bar by Gray's Inn in 1909.

Mr. THOMAS VALENTINE DEVEY, solicitor, 88, Westgate-road, Newcastle-on-Tyne, has been appointed Coroner for the Easington Ward of the County of Durham in succession to Mr. Charles E. Cadle, solicitor, Durham, who died recently. Mr. Devey was admitted in 1910.

Professional Partnerships Dissolved.

GODFREY MOSLEY, SANCROFT GRIMWOOD TAYLOR, and LLEWELLYN EARDLEY EARDLEY SIMPSON, solicitors, Derby (Taylor, Simpson, and Mosley), by mutual consent, as from 1st July, 1926.

Wills and Bequests.

Mr. John Robert Slade, Solicitor, of Crowthorne, Cluny Crescent, Swanage, who died on 30th November last, left estate of the gross value of £22,633. He left £100 to his clerk Frederick James Grace, if in his service at his death.

ANGLO-GERMAN TRIBUNAL.

DECISION OF COURT OF APPEAL VINDICATED.

The Second Division of the Anglo-German Mixed Arbitral Tribunal, consisting of Baron D. W. Van Heeckeren (President), Mr. Heber Hart, K.C. (British Arbitrator), and Dr. Johannes (German Arbitrator), says *The Times*, gave an important decision at their sitting in London recently in a claim brought by Mrs. Alice Maud Koelsch, a German national, against the British Government, represented by the Public Trustee.

In this case the Tribunal was asked to declare that the decision of the Court of Appeal in England in the case *New York Life Insurance Company* v. *Public Trustee*, L.R. 1924, 2 Ch. 101, was inconsistent with the provisions of Art. 297 (*b*) which formed part of s. IV of Pt. X of the Treaty of Versailles, and to award compensation to the claimant for the damage which she alleged she sustained by reason of that decision.

It appeared that the New York Life Insurance Company was incorporated by special Act of the Legislature of New York, and had its central office and the bulk of its assets in New York. Certain life policies signed by the president and secretary of the company and countersigned by the general manager for Europe were issued in London to German nationals before the outbreak of the war. The policies were not under seal. The policy moneys were expressed to be payable in London, but all premiums were payable either at the central office in New York or at the office where the insurance was payable, and proofs of death were to be furnished at the New York office. An indorsement on the policy provided that it should be construed according to English law.

An action was brought in the High Court of Justice in England in order to have it determined whether policy moneys payable under the policies in question, which had matured on or before 10th January, 1920, were property, rights, and interests within His Majesty's dominions belonging to German nationals, and, as such, subject to the charge created by s. 1 (xvi) of the Treaty of Peace Order, 1919, in pursuance of the power in that behalf conferred by s. IV of Pt. X of the Treaty of Peace. In the court of first instance it was held that the policy moneys, being simple contract debts, were situate in the country in which the plaintiff company was residing, notwithstanding that they were expressed to be payable in London; that the residence and domicil of the company were determined by the locality of its principal place of business, which, in all the circumstances, was New York; and, therefore, that the debts due under the policies were not within His Majesty's dominions; and, accordingly, that they were not subject to the charge.

On appeal this decision was reversed, the Court of Appeal holding that, inasmuch as the plaintiffs were carrying on business in London and subject to the jurisdiction of the English courts, it was permissible and necessary to look at the terms of the contracts, and to determine from them at what place the debts would be recoverable. Applying that test, the court held that the debts were recoverable in London where they were expressed to be payable, and that being so, that they were situate within His Majesty's dominions, and subject to the charge.

Mrs. Koelsch, the claimant in the present proceedings, alleged that a policy of life insurance taken out by her late husband in her favour, and which fell due for payment on 28th September, 1919, formed the basis of the decision which she now impugned, and she contended that she was a party prejudiced thereby within the meaning of Art. 305 of the Treaty of Versailles, and, as such, entitled to claim relief from the Tribunal in respect of the damage which she had sustained in consequence of that decision.

The Tribunal, in their judgment, referred to Art. 305 of the Treaty of Versailles, which provided that: "Whenever a competent Court has given or gives a decision in a case covered by ss. 3, 4, 5, or 7 and such decision is inconsistent with the provision of such sections, the party who is prejudiced by the decision shall be entitled to obtain redress which shall be fixed by the Mixed Arbitral Tribunals." The respondents had contended that the Tribunal had no jurisdiction in respect of the matter of which the claimant complained. The Tribunal however, did not think it necessary to arrive at a conclusion upon this contention, or to decide whether she was to be regarded as a "party" in this connexion within the meaning of Art. 305, because it thought that, even if the necessary jurisdiction existed and Mrs. Koelsch should be held to be a party in the sense required, it was, nevertheless, clear that upon the materials before the Tribunal no case had been made out entitling her to relief within the terms of the Article which had been cited, and upon which her claim was based. The case *La Compagnie Generale Transatlantique* v. *Thomas Law and Co.*, 1899, A.C. 431, and the authorities cited therein, showed that, according to the law of England, the Court of Appeal, in the case which gave rise to the present claim, had jurisdiction to deliver a judgment binding upon the New York Life Insurance Company in England. It also appeared from *Rex* v. *Lovitt*, 1912, A.C. 212, and other cases relied upon in the course of the judgments in the case which was now in question, that the right of the present claimant against the New York Life Insurance Company was in the view of the law of England a right existing, and, in a juridical sense, locally situated within the territory of Great Britain.

Moreover, the Tribunal was not satisfied that any good reason had been shown for holding that the view adopted by the Court of Appeal in England was inconsistent with any of

the principles of international law, or that it departed in any way from the intended scope and meaning of Art. 297 (*b*) of the Treaty.

The Tribunal, therefore, held that in the circumstances of this case the claimant had failed to show that her right against the New York Life Insurance Company was not, within the meaning of Art. 297 (*b*) of the Treaty of Versailles, comprised within the words "property rights and interests belonging . . . to German nationals . . . within Great Britain." There was, accordingly, no ground for holding that the judgment of the Court of Appeal in the case of *New York Life Insurance Company* v. *Public Trustee* was inconsistent with the provisions of the Treaty referred to in Art. 305.

The Tribunal thereupon declared that Mrs. Koelsch was not entitled to any of the relief claimed by her in the present proceedings, and directed the respondents to recover from her the sum of £25 for costs.

FERTILIZERS AND FEEDING STUFFS ACT, 1926.

The Advisory Committee provided for in s. 23 of the Fertilizers and Feeding Stuffs Act, 1926, has now been appointed jointly by the Minister of Agriculture and Fisheries and the Board of Agriculture for Scotland. Its constitution is as follows: Lord Clinton (chairman), Mr. E. Richards Bolton, F.I.C., Mr. E. G. Haygarth Brown, I.S.O., Dr. Charles Crowther, M.A., Ph.D., Mr. J. Garton, Mr. C. W. Higgs, Mr. Arthur Holgate, Mr. Thomas Kyle, Mr. Alexander Main, M.A., B.Sc., Mr. John C. Menzies, Mr. Brian S. Miller, Lieut.-Colonel R. L. Norrington, C.M.G., Mr. J. W. Pearson, Mr. R. R. Robbins, C.B.E., Dr. G. Scott Robertson, D.Sc., F.I.C., Sir E. J. Russell, O.B.E., D.Sc., F.R.S., Mr. John Speir, Mr. George Stubbs, C.B.E., F.I.C., Dr. J. F. Tocher, D.Sc., F.I.C., Dr. J. A. Voelcker, M.A., Ph.D., D.Sc., F.I.C., and Professor T. B. Wood, C.B.E., M.A., F.I.C., F.R.S.

Mr. H. J. Johns, of the Ministry of Agriculture, 10, Whitehall-place, London, S.W.1, is the secretary.

The immediate duties of the committee will be to prepare recommendations as to the regulations which will require to be made before the Act can come into operation, and to consider a number of suggestions with regard to the contents of the schedules to the Act.

FORM OF THE OATH VARIED.

When a witness in the Chancery Division recently failed to catch that part of the oath administered to him, which contained the words, "touching the matters in question," Mr. Justice Eve announced that the judges had decided on the adoption of a different form of oath which would omit the words referred to, as they had been a stumbling-block to almost every witness. Later the new oath was administered in the following varied form: "I swear by Almighty God that the evidence I shall give shall be the truth, the whole truth, and nothing but the truth."

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Mar. 21	Mr. Bloxam	Mr. Synge	Mr. Jolly	Mr. More
Tuesday .. 22	Hicks Beach	Ritchie	More	Jolly
Wednesday . 23	Jolly	Bloxam	Jolly	More
Thursday .. 24	More	Hicks Beach	More	Jolly
Friday .. 25	Synge	Jolly	Jolly	More
Saturday .. 26	Ritchie	More	More	Jolly

Date.	Mr. Justice Astbury.	Mr. Justice Clauson.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday Mar. 21	Mr. Hicks Beach	Mr. Bloxam	Mr. Synge	Mr. Ritchie
Tuesday .. 22	Bloxam	Hicks Beach	Ritchie	Synge
Wednesday . 23	Hicks Beach	Bloxam	Synge	Ritchie
Thursday .. 24	Bloxam	Hicks Beach	Ritchie	Synge
Friday .. 25	Hicks Beach	Bloxam	Synge	Ritchie
Saturday .. 26	Bloxam	Hicks Beach	Ritchie	Synge

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 5%. Next London Stock Exchange Settlement, Thursday, 24th March, 1927.

	Middle Price 16th Mar.	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	85⅛	4 13 6	—
Consols 2½%	54⅛	4 10 6	—
War Loan 5% 1929-47	101 1/16	4 18 6	4 19 6
War Loan 4½% 1925-45	95⅞	4 14 0	4 17 6
War Loan 4% (Tax free) 1929-42	99⅛xd	4 0 0	4 0 0
War Loan 3½% 1st March 1928	98⅞	3 11 0	4 12 0
Funding 4% Loan 1960-90	87¼	4 12 0	4 14 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	91½	4 7 6	4 10 0
Conversion 4½% Loan 1940-44	96½	4 13 6	4 16 0
Conversion 3½% Loan 1961	75	4 13 6	—
Local Loans 3% Stock 1921 or after	62⅞	4 15 6	—
Bank Stock	254	4 14 0	—
India 4½% 1950-55	91½	4 19 0	5 2 6
India 3½%	68½	5 2 0	—
India 3%	59½	5 1 0	—
Sudan 4½% 1939-73	94½	4 16 0	4 19 0
Sudan 4% 1974	84	4 15 0	4 18 0
Transvaal Government 5% Guaranteed 1923-53 (Estimated life 19 years)	81½	3 14 0	4 12 0
Colonial Securities.			
Canada 3% 1938	84	3 11 6	4 18 0
Cape of Good Hope 4% 1916-36	91½xd	4 7 6	5 2 0
Cape of Good Hope 3½% 1929-49	79⅜	4 8 0	5 1 0
Commonwealth of Australia 5% 1945-75	100¼	5 0 0	5 0 0
Gold Coast 4½% 1956	94⅜	4 15 6	4 17 6
Jamaica 4½% 1941-71	91⅜	4 18 0	5 0 0
Natal 4% 1937	92	4 7 0	5 0 0
New South Wales 4½% 1935-45	87⅛	5 3 0	5 11 6
New South Wales 5% 1945-65	95½	5 5 0	5 6 6
New Zealand 4½% 1945	95	4 15 0	4 18 6
New Zealand 4% 1929	98½	4 1 0	5 2 6
Queensland 5% 1940-60	96½	5 4 0	5 6 0
South Africa 5% 1945-75	101¾	4 18 6	4 19 6
S. Australia 5% 1945-75	98⅝	5 1 6	5 2 6
Tasmania 5% 1932-42	100	5 0 0	5 1 0
Victoria 5% 1945-75	100	5 0 0	5 1 0
W. Australia 5% 1945-75	99½	5 0 6	5 2 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corpn.	62⅛	4 16 0	—
Birmingham 5% 1946-56	101½	4 19 0	5 0 6
Cardiff 5% 1945-65	100⅛	4 19 6	5 0 0
Croydon 3% 1940-60	68⅜	4 7 6	5 0 0
Hull 3½% 1925-55	78¼	4 10 0	5 0 0
Liverpool 3½% on or after 1942 at option of Corpn.	72½	4 17 0	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	51⅛	4 17 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63	4 15 0	—
Manchester 3% on or after 1941	62⅛	4 16 6	—
Metropolitan Water Board 3% 'A' 1963-2003	63	4 14 6	4 16 0
Metropolitan Water Board 3% 'B' 1934-2003	64	4 13 6	4 15 0
Middlesex C. C. 3½% 1927-47	81¼	4 6 0	4 18 0
Newcastle 3½% irredeemable	71¼	4 18 6	—
Nottingham 3% irredeemable	62½	4 17 6	—
Stockton 5% 1946-66	100¼	5 0 0	5 0 0
Wolverhampton 5% 1946-56	102	4 18 0	4 19 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	81	4 19 0	—
Gt. Western Rly. 5% Rent Charge	99	5 1 0	—
Gt. Western Rly. 5% Preference	93	5 7 6	—
L. North Eastern Rly. 4% Debenture	75¼	5 6 0	—
L. North Eastern Rly. 4% Guaranteed	71⅛	5 12 0	—
L. North Eastern Rly. 4% 1st Preference	65xd	6 2 6	—
L. Mid. & Scot. Rly. 4% Debenture	78¼	5 2 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	76xd	5 5 0	—
L. Mid. & Scot. Rly. 4% Preference	71½xd	5 12 0	—
Southern Railway 4% Debenture	80	5 0 0	—
Southern Railway 5% Guaranteed	97	5 3 0	—
Southern Railway 5% Preference	93	5 7 6	—